Education

Annual Report
2016-17

Government

Note to Readers:

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June 2017

Education

Annual Report

2016-17

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Preface

The Public Accounts of Alberta are prepared in accordance with the *Financial Administration Act* and the *Fiscal Planning and Transparency Act*. The Public Accounts consist of the annual report of the Government of Alberta and the annual reports of each of the 21 ministries.

The annual report of the Government of Alberta contains ministers' accountability statements, the consolidated financial statements of the province and *Measuring Up* report, which compares actual performance results to desired results set out in the government's strategic plan.

This annual report of the Ministry of Education contains the minister's accountability statement, the audited consolidated financial statements of the ministry and a comparison of actual performance results to desired results set out in the ministry business plan. This ministry annual report also includes:

- the financial statements of entities making up the ministry including the Department of Education and the Alberta School Foundation Fund for which the minister is responsible;
- the individual financial statements of the school jurisdictions presented in summary form as of their fiscal year end, August 31, 2016, in the Other Financial Information section;
- other financial information as required by the *Financial Administration Act* and *Fiscal Planning and Transparency Act*, either as separate reports or as a part of the financial statements, to the extent that the ministry has anything to report; and
- financial information relating to accountable organizations and trust funds, which includes the Alberta Teachers' Retirement Fund and school jurisdictions in the public education system (public, separate and Francophone regional authorities and charter schools).

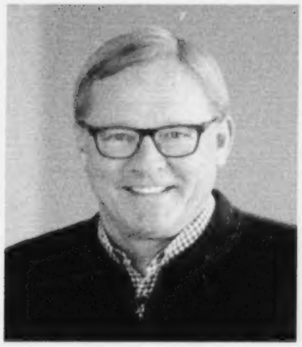
Minister's Accountability Statement

The ministry's annual report for the year ended March 31, 2017, was prepared under my direction in accordance with the *Fiscal Planning and Transparency Act* and the government's accounting policies. All of the government's policy decisions as at June 7, 2017 with material economic or fiscal implications of which I am aware have been considered in the preparation of this report.

Original signed by

Honourable David Eggen
Minister of Education

Message from the Minister



Together with our education partners, we truly are making a difference in the lives of Alberta students. I am proud of our many accomplishments over the past several months. This report highlights Alberta Education's activities and results from the 2016-17 fiscal year.

As we look ahead to next year, Alberta Education will continue to focus on several priorities, including:

- making life better and more affordable for Alberta families by reducing school fees;
- supporting families and communities by building schools and maintaining and enhancing our existing school infrastructure;
- expanding our successful school nutrition pilot program to schools across Alberta;
- ensuring students have the skills they need to succeed in a changing economy and secure rewarding careers in Alberta;
- developing a comprehensive curriculum and continuing to work collaboratively with our education partners – including parents – on this important work;
- incorporating reconciliation and First Nations, Métis and Inuit perspectives in all areas of future Kindergarten to Grade 12 curricula; and
- ensuring that each student feels a sense of belonging and receives a high-quality education – no matter their ability, disability, language, cultural background, sexual orientation, gender identity or gender expression.

Our partners in education play a key role in ensuring the success of our education system. I look forward to continuing our work together and building upon our partnerships in the coming year.

Original signed by

Honourable David Eggen
Minister of Education

Management's Responsibility for Reporting

The Ministry of Education includes:

- the Alberta School Foundation Fund
- the Department of Education
- the Alberta school jurisdictions

The executives of the individual entities within the ministry have the primary responsibility and accountability for the respective entities. Collectively, the executives ensure the ministry complies with all relevant legislation, regulations and policies.

Ministry business plans, annual reports, performance results and the supporting management information are integral to the government's fiscal and strategic plan, annual report, quarterly reports and other financial and performance reporting.

Responsibility for the integrity and objectivity of the consolidated financial statements and performance results for the ministry rests with the Minister of Education. Under the direction of the minister, I oversee the preparation of the ministry's annual report, including consolidated financial statements and performance results. The consolidated financial statements and the performance results, of necessity, include amounts that are based on estimates and judgments. The consolidated financial statements are prepared in accordance with Canadian public sector accounting standards.The performance measures are prepared in accordance with the following criteria:

- Reliability – information used in applying performance measure methodologies agrees with the underlying source data for the current and prior years' results.
- Understandability – the performance measure methodologies and results are presented clearly.
- Comparability – the methodologies for performance measure preparation are applied consistently for the current and prior years' results.
- Completeness – outcomes, performance measures and related targets match those included in the ministry's Budget 2016.

As deputy minister, in addition to program responsibilities, I am responsible for the ministry's financial administration and reporting functions. The ministry maintains systems of financial management and internal control which give consideration to costs, benefits, and risks that are designed to:

- provide reasonable assurance that transactions are properly authorized, executed in accordance with prescribed legislation and regulations, and properly recorded so as to maintain accountability of public money;
- provide information to manage and report on performance;
- safeguard the assets and properties of the province under ministry administration;
- provide Executive Council, the President of Treasury Board and Minister of Finance, and the Minister of Education the information needed to fulfill their responsibilities; and
- facilitate preparation of ministry business plans and annual reports required under the *Fiscal Planning and Transparency Act*.

In fulfilling my responsibilities for the ministry, I have relied, as necessary, on the executives of the individual entities within the ministry.

Original signed by

Dr. Curtis Clarke
Deputy Minister of Education
June 7, 2017

Results Analysis

Ministry Overview

The Ministry of Education, for which the Minister of Education is accountable, consists of the Department of Education, the Alberta School Foundation Fund and the arms-length school authorities. School authorities include public and separate school boards, Francophone regional authorities, charter school operators, and private school operators.

These school authorities provide programs for children and students in the province's early childhood services (ECS) to Grade 12 education system in accordance with the *School Act*. The information that follows in this section describes the functions and purpose of the department of Education and the Alberta School Foundation Fund in more detail.

Department of Education

With children and students' varied learning needs as its central focus, Alberta Education leads an ECS to Grade 12 education system that provides the foundation of knowledge, skills and competencies needed to prepare Alberta children and youth for lifelong success. In 2016-17, more than 700,000* children and students were registered in ECS to Grade 12 education across Alberta.

The ministry ensures that inclusive learning opportunities are available to students. Alberta Education provides policy direction and funding to, and assurance for, the Kindergarten to Grade 12 education system.

For more information, phone 780-427-7219.
For toll-free access in Alberta, first dial 310-0000.
E-mail: edc.communications@gov.ab.ca
Website: www.education.alberta.ca

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* Starting with 2013-14, the definition of an Alberta student has changed (see page 149). Caution should be exercised in comparing current year student population numbers with those published in prior years.

Department Organization

The department of Education is divided into five organizational units reporting to the deputy minister.

Program and System Support Division

The Program and System Support division provides strategic leadership to support school authorities in their implementation of ministry programs and policies to meet the diverse learning needs of children and students within an inclusive education system.

Student Learning Standards Division

The Student Learning Standards division provides strategic leadership in establishing provincial standards and guidelines for the design, development and supports for the implementation of curriculum for all subjects and grades Kindergarten to Grade 12.

Strategic Services and Governance Division

The Strategic Services and Governance division provides leadership and corporate support focused on policy, legislation, corporate and operational planning and reporting, as well as managing contracts, risks and records.

First Nations, Métis and Inuit Education Division

The First Nations, Métis and Inuit Education division provides strategic leadership and direction for First Nations, Métis and Inuit education in Alberta.

System Excellence Division

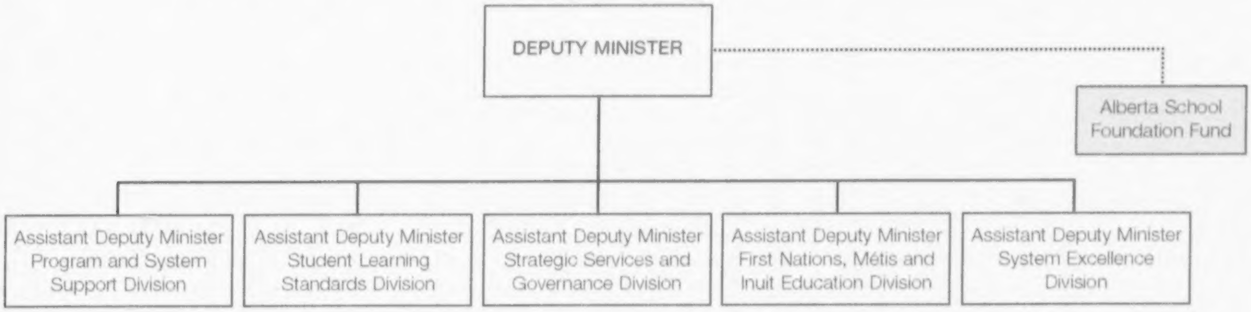
The System Excellence division provides strategic leadership to enhance excellence in teaching and leadership in the education system, and supports the advancement of the ministry's workforce.

Alberta School Foundation Fund

The Alberta School Foundation Fund receives tax revenues from municipalities based on the equalized assessment of real property in Alberta and education mill rates established by the lieutenant governor in council. These monies, for which the ministry is responsible, along with those from provincial general revenues, are allocated on a fair and equitable basis to public and separate school boards for educational costs.

For more information, phone 780-427-2055.
For toll-free access in Alberta, first dial 310-0000.

Department of Education Organizational Structure


DEPUTY MINISTER
Alberta School Foundation Fund
Assistant Deputy Minister Program and System Support Division
Assistant Deputy Minister Student Learning Standards Division
Assistant Deputy Minister Strategic Services and Governance Division
Assistant Deputy Minister First Nations, Métis and Inuit Education Division
Assistant Deputy Minister System Excellence Division

Risk Update

Key Risk:
Education System Alignment

If the ministry and school authorities do not align their structures, policies and resources, then the education system will not be able to respond to the needs of an increasingly diverse classroom or obtain the best results for students.

Update, Key Risk:
Education System Alignment

Alberta Education continually strives to align the education system's policies and resources through policy, legislation and standards development; program delivery; and funding. For further information, please review the results achieved under the following key strategies:

- 3.1: Ensure the education system creates environments in which all children and students belong, are supported and successful by strengthening inclusive education (page 102);
- 3.3: Foster welcoming, caring, respectful and safe learning environments (page 106);
- 5.1: Working with stakeholders, prepare for the proclamation of the Education Act and regulations by reviewing and aligning government policies and direction with the legislation and developing a monitoring strategy to assess effective implementation of the Act among partners (page 132); and
- 5.3: Improve the alignment between education funding and system outcomes and expectations to ensure boards are accountable for the resources to support student success and to provide confidence in system quality among the public (page 135).

Key Risk:
School Facility Availability

If the ministry does not ensure the availability of modern school facilities to students, the system will be challenged to provide quality education opportunities.

Update, Key Risk:
School Facility Availability

Alberta has seen a sharp reduction in provincial migration in 2016-17. In the fourth quarter of 2016, net migration into Alberta decreased 51 per cent compared with the same quarter of 2015. Nevertheless, Alberta's overall student enrolment is likely to continue to grow even in the province's slowed-down economy, and the need for new schools has not lessened. The department expects enrolment to grow by an average of 14,000 students every year for the next decade. In 2016-17, more than 52,000 spaces were created or modernized in 81 new or modernized schools. For further information, please review results under key strategy 5.2: Ensure school facilities support current and future education programming (page 134).

Key Risk:
Competency-focused Learning

As the need to be globally competitive increases, Alberta's education system must evolve by ensuring student-centred, competency-focused learning that allows students to leave school with the ability to achieve their full potential.

Update, Key Risk:
Competency-focused Learning

The economy continued to feel the impact of low oil prices in 2016-17. The unemployment rate peaked at a 20-year high of 7.9 per cent in February 2016, and continued to rise to 9.0 per cent in November 2016. The changing economy requires that the education system, including the curriculum and the teacher competencies, continually evolves so that students are able to create a positive future for themselves, their families and their communities. For further information, please review results for key strategies under Outcome 1: Alberta's students are successful (page 17), and Outcome 4: Alberta has excellent teachers, school and school authority leaders (page 118).

Performance Highlights

The performance measurement system provides information on the achievement of outcomes of the education system. This information is generated through test results, student outcome data as well as provincial stakeholder survey results, which are used to determine the satisfaction of Albertans with key aspects of the education system. The surveys gather feedback from the following respondent groups: parents; parents of self-identified First Nations, Métis and Inuit students; teachers; school board trustees; senior high school students; self-identified First Nations, Métis and Inuit senior high school students; and the general public.

- Overall, the education system is continuing to perform well. Seventeen performance measure targets were either exceeded or achieved. Provincial survey results indicate strong agreement that students (85 per cent) and self-identified First Nations, Métis and Inuit students are engaged in their learning at school (80 per cent).
- The five year high school completion rate, 83.2 per cent, has improved significantly over time, rising more than two per cent from 80.6 per cent in 2011-12. The three-year high school completion rate, 77.9 per cent, has also shown improvement compared with the 2011-12 result of 74.8 per cent. In addition, the provincial dropout rate has declined over the same time period from 3.6 to 3.0 per cent.
- About 58 per cent of Alberta's high school students made the transition to post-secondary within six years of entering Grade 10, a rate that has decreased over time.
- Overall agreement that school provides a safe, caring and healthy learning environment remains high (88 per cent) and satisfaction with students' opportunity to receive a broad program of studies is over 80 per cent as well (83 per cent).
- Satisfaction with the quality of ECS to Grade 12 education remains high (87 per cent) while satisfaction that students are receiving a solid grounding in core subjects has increased to 82 per cent after a drop to 80 per cent in 2013-14.
- While agreement that students are well prepared for citizenship has been high and stable in recent years (86 per cent in 2016-17), satisfaction that students demonstrate attitudes, skills, knowledge and behaviours to be successful when they finish school has been relatively lower (75 per cent in 2016-17).
- Overall agreement that students feel like they belong and are supported to be successful in their learning remains high (85 per cent in 2016-17) and agreement that supports and services for students can be accessed in a timely manner is 83 per cent.

- Survey results in 2016-17 also indicate that 73 per cent of parents, teachers and school board members are satisfied that education leadership at all levels (school, jurisdiction and provincial, combined) effectively supports and facilitates teaching and learning; results for this measure have fluctuated over time.
- Agreement that teachers are prepared for teaching has increased to 77 per cent after a drop to 74 per cent in 2013-14.
- Stakeholder satisfaction with their input being considered, respected and valued by the school, jurisdiction and province (60 per cent in 2016-17) has declined over time, dropping two percentage points from 62 per cent in 2012-13.
- The challenge of the substantial gap between results for self-identified First Nations, Métis and Inuit students and results for all students remains for the ECS to Grade 12 education system. The most recent results on key outcome measures for self-identified First Nations, Métis and Inuit students are: high school completion rate, 59.1 per cent and annual dropout rate, 5.8 per cent. This compares with provincial rates of 83.2 and 3.0 per cent, respectively.
- The dropout rate for self-identified First Nations, Métis and Inuit students has shown steady improvement over the past five years dropping about two percentage points from 7.4 per cent in 2011-12. As the dropout rate is viewed as a leading indicator for the high school completion rate, this indicates that the self-identified First Nations, Métis and Inuit completion rate is likely to increase over the next few years. The department is engaged in promoting innovative and collaborative ways to address the challenges faced by First Nations, Métis and Inuit students and in improving First Nations, Métis and Inuit student success.

Note: Results related to the 2017 Provincial Achievement Test and Diploma Examination measures will be available in October and will be included in the Annual Report Update.

Financial Highlights

- In the 2016-17 fiscal year, the consolidated expenses for school authorities and the Department of Education was $8.1 billion, an increase of $174.4 million, or 2.2 per cent, over the previous fiscal year. Payments to accredited private schools increased to $260.7 million, an increase of $14.9 million, or 6.1 per cent over the previous fiscal year.
- Government continues its commitment to invest in Education and to provide stable funding to school authorities. Many schools continued to see increases in student population. To alleviate the pressure enrolment growth placed on school authorities, Government provided full enrolment growth funding for eligible Kindergarten to Grade 12 students to school authorities.
- Total expenses for the instruction program (including teachers' salaries, benefits and pension contributions, and services and supplies) in public, separate, Francophone, and charter schools were $6.0 billion, an increase of $194.3 million, or 3.3 per cent, over the previous fiscal year. In the 2016-17 school year, enrolment growth funding led to more than 660 additional teachers in Alberta classrooms.
- Government continues to honour its commitment to the Small Class Size Initiative. Total support for the Small Class Size Initiative reached $290 million in 2016-17. Since its inception in 2004-05, Government has invested nearly $2.7 billion in this initiative to keep class sizes down.
- Government is committed to ensuring every student in Alberta has access to a quality education, regardless of language, cultural background, race, religion, sexual orientation, gender identity, or age. Total support for Inclusive Education was $438.6 million in 2016-17.
- In the 2016-17 fiscal year, Alberta Education contributed $412.5 million to the Alberta Teachers' Retirement Fund for the current service costs of teachers' pensions. This is in addition to the $469.5 million contributed by government during the year toward the cost of the pre-1992 teachers' pension liability.
- Total school capital investment was approximately $1.2 billion, which included $1.1 billion to support a total of 200 projects for the school capital projects underway and $43 million for the modular classroom program to meet emerging demand for educational spaces.
- Alberta Education provided $135 million in Infrastructure Maintenance and Renewal (IMR) program funding for life-cycle maintenance of schools to ensure healthy and safe learning environments. An additional $11 million was provided for the maintenance and renewal of P3 schools under the Alberta Schools Alternative Procurement program.
- In 2016-17, 83 of the 200 school projects previously announced were completed, with the majority of the remaining projects now in the construction phase.
- Last year the ministry changed the method by which capital grants are paid to school jurisdictions. Rather than payment based on project milestones, funding is provided based on invoices for completed work. Capital payments to school jurisdictions are now deferred until they are due to the contractors, resulting in a further decrease of cash and portfolio investments of $69.6 million.
- School board adjusted accumulated reserves from operations (ASO) increased by $22.5 million, or 4.8 per cent, from $467.9 million in 2015 (restated) to $490.4 million in 2016. Furthermore, capital reserves have increased by $32.9 million, or 16.5 per cent to $232.2 million. School boards remain accountable for reserves that appear excessive and are required to submit detailed plans as to their intended use of these reserves and explain variances from these plans.

Discussion and Analysis of Results

Introduction

Key Achievements and Performance Results

This section outlines the ministry's key achievements during 2016-17 and how this work has addressed the Outcomes and Key Strategies set out in the ministry business plan for 2016-19 (www.finance.alberta.ca/publications/budget/budget2016/education.pdf).

Performance measures are based on student outcome data, student assessments and education stakeholder satisfaction surveys. Performance measurement results will assess the progress made towards five long-term outcomes:

1. Alberta's students are successful.
2. The achievement gap between First Nations, Métis and Inuit students and all other students is eliminated.
3. Alberta's education system is inclusive.
4. Alberta has excellent teachers, school and school authority leaders.
5. The education system is well governed and managed.

Definitions of Key Terms

- *Outcomes* are broad statements describing what the ministry wants to achieve.
- *Key Strategies* outline significant courses of action to be undertaken by the ministry to accomplish ministry desired outcomes.
- *Performance Measures* indicate the degree of success a ministry has in achieving its outcomes. Performance measures contain targets, which identify a desired level of performance to be achieved in each year of the business plan.

OUTCOME ONE

Alberta's students are successful

Every student is successful means that students achieve Alberta's learning outcomes, become proficient in literacy and numeracy, and demonstrate competencies such as critical thinking, collaboration, and communication. Alberta Education collaborates with stakeholders and partners to help students be successful by developing curriculum that supports career planning, post-secondary learning, and employment training programming.

Achievements

Key Strategy 1.1 – Implement a guiding framework for future curriculum that supports teachers in fostering relevant student literacy, numeracy and competency development.

Programs of Study (Curriculum) Development

Alberta Education is simultaneously developing new curriculum in six Kindergarten to grade 12 (K–12) subjects: arts education, language arts (English, French, and Français), mathematics, social studies, sciences and wellness, concurrently in English and French. Alberta's K–12 provincial curriculum identifies what students are expected to learn and do in all subjects and grades. The curriculum is being designed to help students achieve their individual potential and give them the knowledge, skills, and tools they need to be positive role models in their communities. The Government of Alberta is taking a long-term focus on integrating education and training from Kindergarten to work, so all Albertans have the knowledge and skills they need to succeed in the diversifying provincial and global economy (www.education.alberta.ca/programs-of-study/). In 2016-17, the development of the new programs of study cost $7.9 million.

In 2016-17, Alberta Education:

- Published *The guiding framework for the design and development of Kindergarten to grade 12 provincial curriculum (programs of study)* on the department's website in October 2016 to provide direction for curriculum development in English and French. The guiding framework provides a common design, student-centred direction, and standards for the development of all future provincial curriculum in all subjects. This will ensure consistency across K–12 curriculum and make it easier and take less time for teachers to plan across subjects. The framework will also enhance the ability of those teachers who are teaching multiple subjects across grade levels to provide a more cohesive program, improving the overall learning experience for students, and reducing teachers' planning time. New curriculum will be developed simultaneously in English and French and will contain an explicit focus on the development of learning outcomes that support and reinforce 21st-century competencies, as well as literacy and numeracy across curriculum.

- Partnered with the Alberta Teachers' Association (ATA) in October 2016 to begin the six-year initiative to simultaneously develop new K–12 provincial curriculum for the six subject areas. The development process will fulfil the Government of Alberta's commitment to educate students about the history, perspectives and contributions of Alberta's First Nations, Métis, Inuit, and Francophone communities. The initiative was launched by:
  - completing subject-specific jurisdictional reviews to identify trends in and innovative approaches to curriculum in high-performing education jurisdictions across Canada and the world in order to consider the best approach for the Alberta context;
  - completing subject-specific scholarly literature reviews to provide an overview of recent academic research to help inform the development of curriculum in the six subject areas;
  - completing, where applicable, reviews of provincial, national, and international assessment information; and
  - completing a needs assessment for mathematics, English and French language arts, Français, science, social studies, and completing a technical review of current programs of study for mathematics, English and French language arts, Français, science, social studies, and wellness education. The needs assessment and technical review provided a comparison of concepts and procedures found in high-performing national and international jurisdictions to assist in developing a draft K–12 scope and sequence for Alberta's curriculum.

- Established curriculum working groups to collaborate on writing draft K–12 curriculum. These groups are made up of individuals who have expertise within subjects and across grades; are a balanced representation of Alberta's geographic and demographic diversity; and include representation from and First Nations, Métis, Inuit, and Francophone communities.

- Launched an online survey to collect valuable input from the public about current curriculum and future directions in curriculum development to inform the comprehensive review and development of the province's new K–12 curriculum in six subjects. The online survey, which offered questions in English and French, ran from October 18 until November 18, 2016. Over 32,000 Albertans provided feedback about the general direction of curriculum development and over 25,000 Albertans provided feedback on specific subjects and grade levels.
  - Hosted face-to-face engagement sessions with Albertans in each region of the province between October 18 and November 18, 2016, in collaboration with the Alberta Regional Professional Development Consortia. Over 3,600 Albertans, 68 per cent of whom self-identified as teachers, attended approximately 150 engagement sessions, which allowed stakeholders to meet and discuss the topics from the survey. The survey and face-to-face engagement sessions cost approximately $200,000.

- Developed literacy and numeracy progressions, which describe key literacy and numeracy milestones along a continuum of developmentally appropriate expectations and behaviours across all subjects from K–12. The progressions have been posted to the department's website in English and French. Literacy and numeracy are being supported in all programs of study.
- Continued to evolve the curriculum development and management application (CDMA), which is a digital platform that provides teachers opportunities to access future provincial curriculum. The CDMA will allow teachers to plan, share, and view content with other teachers across the province. This interactive platform will become a one-stop shop for subject-specific curriculum, resources, and assessment. The application will support the move to a shorter curriculum development cycle and a more efficient process for updating curriculum. The refinement of the CDMA cost $2.2 million.
  - Provided training and onsite technical and user support to users to support the transition to the updated system.
- Addressed inquiries and information requests regarding current provincial curriculum and resources, including inclusion, literacy, numeracy, and competencies.
- Presented the current competency descriptions, indicators, and examples at the Alberta Regional Professional Development Consortia curriculum coordinator meetings in Edmonton, Peace River, Lethbridge, Red Deer, St. Paul, and Calgary.
- Developed *The engagement strategy for curriculum development*, which was approved by Cabinet to guide future engagements.

Key Strategy 1.2 – Develop and implement online Student Learning Assessments and Diploma Examinations to improve responsiveness to students' needs.

Student Learning Assessments

Provincial assessment programs, including grade three student learning assessments (SLAs), are meant to complement day-to-day teacher observations and classroom assessment. The digitally based SLAs are optional beginning of the year "check-in" provincial assessment tools available in both English and French that Alberta is developing to help identify student strengths and areas of growth at the start of the school year. Teachers can use their professional judgment to decide whether using the SLAs will benefit the students in their classroom. Knowing early in the school year, rather than just at the end, what students know, are able to do, and areas for growth serves as a useful reference for teachers who choose to use the tools, and enables collaboration between parents and teachers to help students learn during the year.

While still in pilot phase in 2016-17, the goals of the SLAs are to improve student learning and enhance instruction for students. The SLAs for grade 3 are available in English and in French and reflect First Nations, Métis, Inuit, and Francophone perspectives. The French versions are designed to meet the needs of Francophone and French immersion students. The goal of the pilot is to ensure the grade 3 SLA evolves to be as valuable an assessment tool as it can be to support student learning (www.education.alberta.ca/student-learning-assessments/about-the-slas/). In 2016-17, the SLAs, including the digital platform, cost $2.9 million.

In 2016-17, Alberta Education:

- Acted on advice from teaching professionals to transition SLAs from mandatory to optional assessment tools. The use of the SLAs is now based on teachers' discretion as to whether the results would prove valuable to the unique needs of their classroom.
- Refined essential functionalities of the SLA application based on feedback from the assessment administration in fall 2015. Improvements were made to the accessibility of student reports, class reports, and high level reports for superintendents within 24 hours of the class' submission.
- Developed and provided grade 3 SLAs in literacy and numeracy for administration with the 20 school authorities piloted in 2016-17 and re-administration throughout the school year.
- Administered and scored error-free, valid, reliable, high-quality SLAs. Approximately 92 per cent of grade 3 students in the 2016-17 SLA pilot with 20 school authorities completed the digital literacy and numeracy assessments.
- Published SLA support materials to help teachers navigate the SLA application, administer the SLAs, and mark the performance task component at the local level.
- Collaborated with Alberta Regional Professional Development Consortia to provide professional learning supports for teachers and administrators regarding grade 3 SLAs.
- Undertook an SLA research study to evaluate the value and efficacy of the SLA program. The results from the research study will help inform next steps for the SLA.

Diploma Examinations

Diploma exams, in both English and French, certify the level of individual student achievement in selected grade 12 courses, ensure that province-wide standards of achievement are maintained, and report individual and group results. Diploma exams in social studies and English language arts include First Nations, Métis, and Inuit perspectives and content. To better meet student needs, select diploma exams can be administered online. In 2016-17, Alberta high school students achieved high marks on their grade 12 diploma exams, most notably in the sciences: biology, chemistry, physics and science. Physics diploma exams results improved for the fifth year in a row (www.education.alberta.ca/writing-diploma-exams/about-grade-12-diploma-exams/). In 2016-17, the diploma examinations, including the digital platform, cost $15.6 million.

In 2016-17, Alberta Education:

- Initiated the development of an online provincial assessment application, which will encompass SLAs, provincial achievement tests and diploma examinations. It will leverage the investment to date in the SLA application.
- Administered more than 95,300 written response diploma exams, both online and on paper.
- Administered more than 40,400 diploma exam field tests online.
- Scored the results for diploma exams and reported results to students and school authorities.
- Offered paper hybrid and digital format field tests for all humanities subjects, such as social studies, English language arts, and Français/French language arts.
- Offered hybrid and digital format field tests for all mathematics and science subjects.

Key Strategy 1.3 – Implement systemic actions to further support student learning and achievement in mathematics.

Mathematics Supports

Strong math skills are key to success in learning. Alberta Education has introduced systemic actions to support student learning and achievement in mathematics. In 2016-17, supports for systemic actions in mathematics cost $57,900.

In 2016-17, Alberta Education:

- Clarified the mathematics K-9 program of studies and support documents in English and French, effective as of September 2016, as part of systemic "actions on math."
- Provided information sessions for teachers, in English and French, on clarifications related to the mathematics K-9 program of studies by:
  - hosting face-to-face clarifications sessions held in Edmonton, Calgary, Medicine Hat, and Lethbridge;
  - conducting provincial webinars in English and French. The webinars are archived on the Alberta Regional Professional Development Consortia website; and
  - sharing clarifications at curriculum coordinators' meetings in Peace River, Lethbridge, Edmonton, Red Deer, St. Paul, and Calgary.
- Provided information sessions on the clarifications related to the mathematics K-9 program of studies and the department's resources at the mathematics council of the Alberta Teachers' Association and the College of Alberta School Superintendents.
- Updated the additional support resources list for Kindergarten to grade 9 mathematics in English and French throughout the year.

- Established mathematics jurisdictional contacts across the province.
- Developed a non-calculator portion to the grade 6 mathematics provincial achievement tests (PATs), available in both English and French. The non-calculator portion of the grade 6 mathematics PATs will be first administered in June 2017.
- Updated the mathematics 30-1 assessment standards for teachers in French and English, and released a diploma exam that illustrates the expectations of the program of studies.
- Announced several actions following the receipt of the mathematics review working group, established by Minister Eggen and Premier Notley in December 2016, including the creation of a written response component for mathematics 30-1 and mathematics 30-2 diploma exams in the 2018-19 school year.
    - Administered and marked proof-of-concept mathematics 30-1 and 30-2 written responses in January 2017.
- Developed a math bursary program for teachers with up to $2,000 to help cover tuition costs for post-secondary courses designed to strengthen their knowledge, skill and confidence in teaching mathematics.
- Gathered information related to school authority planning and reporting on mathematics achievement and factors that impact mathematics results. School jurisdictions reported communicating clarifications to the mathematics K-9 program of studies directly to principals and staff, and also to school councils and parents. Responding school jurisdictions noted that factors that most affect mathematics achievement for students are targeted professional development for teachers, provision of mathematics coaches, and mentoring.

Key Strategy 1.4 – Advance collaborative efforts with other ministries to provide students with more aligned support for career planning, post-secondary learning and employment training.

Dual Credit

Dual credit creates more opportunities for students to earn credits in high school and post-secondary institutions at the same time. It also provides opportunities for preferred placement, through post-secondary course exemption, and workplace certification. Dual credit assists schools, post-secondary institutions, and business, industry or community partners in expanding or creating dual credit opportunities that engage students in their learning through pathways that open their possible futures. Dual credit opportunities also motivate students to finish high school, inspire students to learn, work, and live in the local community, and give students the confidence to transition from high school to post-secondary or the workplace (www.education.alberta.ca/dual-credit/what-is-dual-credit/). In 2016-17, dual credit cost $613,500.

In 2016-17, Alberta Education:

- Supported a successful transitioning year for the three-year provincial dual credit strategy that was introduced in 2013. There are 51 unique dual credit partnerships under the strategy that enabled 62 opportunities to be established in 48 of the province's 61 school boards. These partnerships included 21 of Alberta's 26 post-secondary institutions, along with 128 business and industry representatives.
- Evaluated the strategy, via an external contractor, which will help inform a future provincial framework for dual credit, including funding considerations.
- Awarded funding to two First Nations schools to provide dual credit opportunities for students in early childhood education.

Key Strategy 1.5 – Introduce an optional Career and Technology Foundations Program of Studies for schools for grades 5 to 9 students, in addition to existing career programs and pathway opportunities at high school.

Career and Technology Foundations

Career and technology foundations (CTF) is an optional program that supports teachers in providing students in grades 5 to 9 the opportunity to build their understanding of the world around them as they identify and apply career and life skills. Students develop communication, collaboration, critical thinking, time management, and problem solving skills through hands-on learning experiences. CTF supports the development of literacy, numeracy, and competencies which can be developed through student-focused learning opportunities that can include an interdisciplinary approach. CTF also provides a foundation for students to transition into career and technology studies (CTS) in grades 10 through 12. The CTF curriculum has been designed to accommodate various learning environments, including:

- urban and rural schools;
- schools with well-developed facilities for option classes, as well as schools without specialized classrooms; and
- classrooms with teachers who have extensive experience in a specific occupational area and teachers teaching an elective or complementary class for the first time.

For the 2016-17 school year, teachers and schools could choose to use the CTF program of studies, learning outcomes from the CTS 1000-level introductory courses or locally developed courses approved at the jurisdictional level (www.education.alberta.ca/career-and-technology-foundations/program-of-studies/). In 2016-17, CTF cost $287,500.

In 2016-17, Alberta Education:

- Approved the CTF program of studies for implementation as an optional course for grades 5 to 9, with a revised program of studies, in English and in French.

Other Results

School Nutrition

Alberta Education cares about the health and wellbeing of students in Alberta schools. The nutrition pilot project is designed to provide students in selected K–6 schools across Alberta with a daily nutritious meal or snack during the 2016-17 school year and follows the Alberta nutrition guidelines for children and youth.

The program is part of the Government of Alberta's initiative that co-ordinates training from Kindergarten to work, so all Albertans have the knowledge and skills they need to succeed in a diversified economy. A key component of the pilot program is to ensure students, teachers, parents, caregivers, and community members have the opportunity to learn more about the importance of choice and preparation of healthy foods, the importance of reading food labels, and access to Alberta's food resources (www.education.alberta.ca/school-nutrition-pilot-program/school-nutrition-pilot-program/). In 2016-17, the nutrition pilot project cost $3.5 million.

In 2016-17, Alberta Education:

- Identified 14 school authorities to participate in the pilot, including 10 rural and four urban school boards, based on greatest need as determined by socio-economic status data from Statistics Canada. Each school board has chosen one or more K–6 schools to participate in the pilot. There are currently 33 K–6 schools participating in the first phase of the nutrition pilot project.
- Launched the nutrition pilot project in August 2016.
- Gathered initial results from the nutrition pilot project to help inform decisions regarding nutrition programs for schools across the province in 2017-18.

Collaborative Response to the Fort McMurray Wildfire

Alberta Education's primary concern is for the safety of students, parents as well as school authority staff in communities affected by the wildfires in Fort McMurray. The department's response to the fire that burned out of control through May and June 2016 was immediate and collaborative. More than 11,500 students were forced out of their schools during the emergency. The Government of Alberta greatly appreciates the efforts of all school authorities that accepted students displaced as a result of the Fort McMurray wildfires (www.education.alberta.ca/wildfire-information-update/). In 2016-17, support for the response to the Fort McMurray wildfire cost $10.2 million.

In 2016-17, Alberta Education:

- Worked closely with the Fort McMurray Public School District, Fort McMurray Roman Catholic School District, Greater North Central Francophone Education Region (Conseil scolaire Centre-Nord), and Northland School Division to make decisions and provide alternatives for all students to continue their learning so they could complete their school year.

- Exempted students within school authorities and schools affected by the wildfire who were registered in a diploma course and scheduled to write diploma exams in June 2016 from the diploma exams.
  - Despite the exemption, a number of students chose to write these exams in other schools or school authorities across the province. Students impacted by the Fort McMurray wildfires who wrote Diploma Exams in June 2016 could obtain their results online from myPass as they would normally.
- Canceled the grades 6 and 9 May and June 2016 provincial achievement tests (PATs) for students within school authorities and schools affected by the wildfire.
  - Despite the cancellation, a number of students chose to write these tests in other schools or school authorities across the province. Parents of students impacted by the wildfires who wrote PATs could obtain their child's results in fall 2016 through their home school authority in Fort McMurray and surrounding area.
- Provided funding to school authorities that received Fort McMurray students.
- Provided enrolment stabilization funding for 2016-17 to Fort McMurray and area schools and $5.2 million in relief to the Regional Municipality of Wood Buffalo to forgive education property taxes related to properties affected by the fire.
- Provided an additional allocation to the Wood Buffalo Regional Collaboration Service Delivery (RCSD) for the four fire-impacted school authorities to implement activities to support the wildfire psychosocial recovery plan. Activities included:
  - incremental hiring of staff through the Wood Buffalo RCSD to support relational based supports to children, students, families, and school authority staff;
  - providing support for educator professional development in trauma-informed practice/grief and loss training;
  - offering school and community healing/celebration opportunities; and
  - providing basic needs, such as winter clothing and school supplies.

Provincial Achievement Tests

Provincial achievement tests (PATs) are administered in both English and French for students in grades 6 and 9. The goals of the program are to determine if students are learning what they are expected to learn, to report to Albertans how well students have achieved provincial standards at given points in their schooling, and to assist schools, authorities, and the province in monitoring and improving student learning. PATs are administered annually in May and June in English and Français/French language arts, mathematics, science, and social studies. Grade 9 PATs are administered on the knowledge and employability programs of study in English language arts, mathematics, science, and social studies. French versions of all mathematics, science, and social studies PATs are available for students in Francophone and French immersion programs. In 2016-17, grades 6 and 9 English language arts marks rose compared with the previous year, and grade 6 mathematics marks continued to trend downward (www.education.alberta.ca/provincial-achievement-tests/about-the-pats/). In 2016-17, PATs cost $4.4 million.

In 2016-17, Alberta Education:

- Administered more than 92,000 written response PATs, both online and paper.
- Administered more than 12,400 field tests online.
- Scored the results for PATs and reported results to students and school authorities.
- Announced PAT administration flexibility in January 2017. Starting in the 2017-18 school year, grades 6 and 9 PATs will be administered to students during an administration "window" specified by Alberta Education, rather than according to a pre-set, single date and time for each exam. Superintendents will have the flexibility to establish PAT schedules for their respective school authorities, according to local needs, within the administration window and at the individual school level.

Career and Technology Studies and Off-campus Education

Career and technology studies (CTS) is an optional program designed for Alberta's high school students so they can explore their interests and career options or for further learning opportunities. CTS offers students opportunities to develop skills that can be applied in their daily lives and improve their employability following high school. It is a provincially authorized curriculum designed on a pathways model to offer flexible programming using 1-credit courses. Through the CTS program, students are provided with opportunities to personalize their learning, identify and explore their interests, manage transitions between high school and the workplace or post-secondary, and develop the attitudes and behaviours that people need to participate and progress in today's dynamic world of work. The course structure of CTS enables schools to design unique programs that meet the needs of students and draw on community resources (www.education.alberta.ca/career-and-technology-studies/). In 2016-17, CTS cost $367,500.

In addition to CTS, Alberta provides a variety of off-campus education courses and programs. These include work study, workplace readiness/practicum, work experience, the registered apprenticeship program, career internship and the green certificate program. Off-campus education provides opportunities for junior and senior high school students to explore and expand their career interests, skills, and knowledge related to work and other life roles. Developed and administered by Alberta Agriculture and Forestry (AAF), the green certificate program (GCP) provides increased opportunities for students in rural communities, where access to engaging and relevant optional programming may be limited due to restrictions on available resources, such as suitable facilities and specialized expertise of staff. The GCP has ten different specializations, including cow-calf beef production, field crop production, and sheep production, that are developed by AAF and then reviewed and approved by Alberta Education to become a provincially authorized program of studies.

In 2016-17, Alberta Education:

- Approved one new green certificate specialization, greenhouse technician, which was added to AAF's existing GCP.
- Updated the equine technician green certificate specialization within the existing GCP.
- Initiated a review of the *Off-campus education handbook*. The review working group examined data and best practices, and developed recommendations to refine the off-campus education amendment for the purposes of student engagement in a safe and healthy working and learning environment.

Healthy School Initiatives

Healthy schools are a commitment by government to support student health and learning outcomes by encouraging schools to adopt a comprehensive approach to student wellness through physical activity, healthy eating, and positive mental health. Province-wide government initiatives that support schools in improving student wellness include ever active schools (EAS), the Alberta healthy school community wellness fund, and the pan-Canadian joint consortium for school health (JCSH). These resources and initiatives are available to all Alberta schools (www.education.alberta.ca/healthy-schools/). In 2016-17, healthy school initiatives cost $298,300.

In 2016-17, Alberta Education:

- Provided leadership and support for the healthy school initiatives through enhancing the capacity of schools, provincial health agencies, communities, non-governmental organizations, and parents to promote wellness in school, in collaboration with Alberta Health.
- Contributed Alberta's jurisdictional highlights to the JCSH Annual Report, in collaboration with Alberta Health.

Provincial Approach to Student Information

The provincial approach to student information (PASI) is a strategic, multi-year initiative with the objective of developing and delivering a repository of student information, shareable in a real-time and online environment, among all Alberta schools, school authorities and Alberta Education. Schools and school authorities use their local school information system that is integrated with PASI, or they may use PASIprep directly to submit information. Alberta Education works with school authorities to help meet the system's need for high-quality and timely student information. Its goal is to eliminate redundancy, reduce costs, and take advantage of new opportunities. In 2016-17, PASI cost $4.6 million.

In 2016-17, Alberta Education:

- Developed the PASIprep foundation to support future student mobility capabilities on supported technology.
- Improved the Alberta transcript of high school achievement by introducing changes to the Alberta course work that is reported, for example, junior high school students taking senior high level courses.
- Developed dual credit pathway reporting and post-secondary institution identification capabilities in support of the provincial dual credit strategy. This enables schools to recognize that a student has completed a dual credit credentialed pathway and connects dual enrolment courses with the participating post-secondary institutions.

International Education

International education includes all programs and activities that help prepare students and teachers to communicate better with other cultures, learn more about the international community, and become global citizens. Some examples of international education programs and activities include student and teacher exchange programs, international student programs, international school partnerships, accreditation of out-of-province schools, second language programs, visiting teacher and foreign language consultant programs, and agreements and relationships with foreign governments (www.education.alberta.ca/international-education/). In 2016-17, international education programs cost $2.1 million.

In 2016-17, Alberta Education:

- Planned and launched annual international education week activities in November 2016. Activities included the "Think Globally" art contest, which invited K–12 students to celebrate the various First Nations, Métis, and Inuit cultures in Alberta, and share their beauty with the rest of the world.
- Invited students to participate in the "We Became a Part of Canada" art contest, in celebration of the 125th anniversary of the Ukrainian settlement in Alberta, to explore how Ukrainian-Canadian migrants became part of Alberta's multicultural identity.
- Organized and welcomed several working-level delegations coming to Alberta to work with departmental staff and school board administrators. These visits include groups from Netherlands in July 2016 and Northern Ireland in February 2017.
- Organized and implemented several official delegation visits, including:
  - a school visit, together with Edmonton Catholic Schools, for the Ukrainian Ambassador;
  - the Ukrainian-Canadian Congress national president and Minister Eggen in April 2016;
  - roundtable meetings with the Ukrainian Minister of Education in May 2016;
  - a mission of French government officials to renew a Declaration of Intent to work together with the French Ministry of National Education, Higher Education, and Research in May 2016; and
  - a meeting with the Ministry of Education of Castilla y Leon of Spain in October 2016.
- Led two successful education recruitments to increase the presence of Alberta internationally and to encourage students to study here. The first was to Spain and Germany with 10 participating school boards in October 2016 and the second in March 2017 to Vietnam and Taiwan with six school boards and three post-secondary institutions.

- Implemented northern and southern education agent familiarization tours of Alberta in May and June 2016, together with the cooperation of 15 school boards across the province. The tours brought 13 representatives from Japan, Mexico, and China to become more familiar with Alberta, its schools, and education programming, in order to encourage their client students to choose Alberta as their study destination.
- Implemented a series of programs, together with international partners, to support local and visiting teachers in their second-language teaching and pedagogy. These included:
  - a Spanish language conference for Alberta teachers of Spanish with the Spanish Ministry of Education in May 2016;
  - Japanese language and culture professional development sessions with the Japan Foundation for Alberta teachers of Japanese in June 2016;
  - teacher training for 20 Saxon teachers, in collaboration with the Saxony Ministry of Education in October 2016;
  - a professional development session for 17 German-language teachers in September 2016 with the German government's Central Agency for German Schools Abroad; and
  - an orientation program for 20 new Spanish visiting teachers in September 2016 with the Spanish Ministry of Education.

Outcome One Performance Measures

1.a Overall Achievement Test Results in Language Arts

Rationale

- Overall student achievement of standards on provincial achievement tests is a sound indicator of whether elementary and junior high students are achieving high standards in Language Arts, an important outcome for Alberta's K–12 education system.

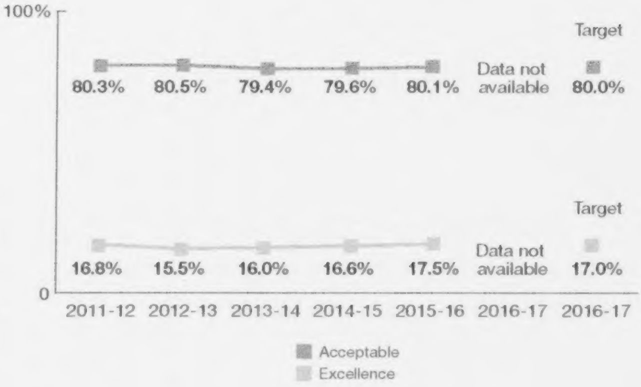
Target

- The targets for overall Language Arts results could not be assessed as current year data are not available.

Discussion

- Provincial assessment measure results for 2016-17 will be available in October 2017 and published in the Annual Report Update.
- Overall results in Language Arts are calculated as an average of the results in the following seven subjects weighted by the number of individuals that were enrolled:
  - English Language Arts 6 and 9
  - English Language Arts 9 (Knowledge and Employability)
  - French Language Arts 6 and 9
  - Français 6 and 9
- From 2011-12 to 2015-16, the overall proportion of students achieving the acceptable standard in Language Arts has remained stable over time, while the overall proportion achieving the standard of excellence has increased.
- To support student learning in core subjects, the ministry provides programs of study and implementation guides for teachers and develops or authorizes learning resources for students in all grades and subjects.

Overall Percentages of Students Who Achieved Standards on Grade 6 and 9 Provincial Achievement Tests in Language Arts



Source: Alberta Education

Notes:

- The percentages of students who achieved the acceptable standard include the students who achieved the standard of excellence.
- Overall Language Arts results are a weighted average based on total enrolment in Grades 6 and 9 Language Arts courses.
- Prior to 2013-14, this measure did not include ELA 9 (KAE).
- Participation in provincial achievement tests was impacted by the flooding in southern Alberta in June 2013 and by the fire in Fort McMurray in May to June 2016. Caution should be exercised when interpreting the results over time.
- All results have been adjusted to reflect the change from previous data source systems to the Provincial Approach to Student Information (PASI).
- See Endnote C, Provincial Achievement Tests, pages 151-152.

Participation Rates for Language Arts Provincial Achievement Tests *(in percentages)*

	Subject	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Grade 6							
	English Language Arts	91	91	90	91	91	Data not available
	French Language Arts	97	98	98	98	98	
	Français	98	98	97	97	98	
Grade 9							
	English Language Arts	89	88	88	88	89	Data not available
	English Language Arts (Knowledge and Employability)	80	81	80	82	80	
	French Language Arts	97	97	97	96	97	
	Français	96	96	95	95	95	
Overall Language Arts							
		90.1	90.1	89.7	89.9	90.0	Data not available

Source: Alberta Education

Notes:

- Knowledge and Employability courses are designed for students who meet enrolment criteria and learn best through experiences that integrate essential and employability skills in occupational contexts.
- Participation in provincial achievement tests was impacted by the flooding in southern Alberta in June 2013 and by the fire in Fort McMurray in May to June 2016. Caution should be exercised when interpreting the results over time.
- All results have been adjusted to reflect the change from previous data source systems to the Provincial Approach to Student Information (PASI).

1.a Achievement Test Results in Language Arts by Individual Subject for Students in Grades 6 and 9

Rationale

- Student results on provincial achievement tests in each grade and subject provide detailed information on whether elementary and junior high students are achieving high standards in Language Arts, an important outcome for Alberta's K-12 education system.

Target

- Targets for individual Language Arts subject results were not set in the 2016-19 Business Plan.

Discussion

- Provincial assessment measure results for 2016-17 will be available in October 2017 and published in the Annual Report Update.
- Based on 2011-12 to 2015-16 data, the proportion of students achieving the acceptable standard has decreased over time for French Language Arts 9. Results for English Language Arts 6 and 9, French Language Arts 6, Français 6 and 9, and English Language Arts 9 (Knowledge and Employability) have remained stable over time.
- Based on 2011-12 to 2015-16 data, the proportion of students achieving the standard of excellence has decreased over time for French Language Arts 6 and English Language Arts 9. Results for English Language Arts 6 and Français 9 have increased, and results for Français 6, French Language Arts 9 and English Language Arts 9 (Knowledge and Employability) have remained stable over time.
- As adult literacy studies are not conducted regularly, Grade 9 results in Language Arts are regarded as indicators of literacy. Students who achieve the acceptable standard have developed the foundational skills needed to become literate adults. As indicated above, results at the acceptable standard have decreased over time for French Language Arts 9 and remained stable over time for English Language Arts 9.
- Note that the flooding in southern Alberta in the summer of 2013 and the fire in Fort McMurray in May to June 2016 may have impacted the overall provincial results. Caution needs to be exercised when interpreting the results over time.

Percentages of Students in Grades 6 and 9 Who Achieved Standards on Provincial Achievement Tests in Language Arts

Subject	Standard	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	Targets 2016-17
Grade 6								
English Language Arts	excellence	17.8	16.3	17.6	19.5	20.4	Data not available	
	acceptable	82.7	82.5	81.9	82.8	82.9		
French Language Arts	excellence	17.3	16.3	15.6	13.6	14.2		
	acceptable	89.3	88.6	88.0	87.5	87.7		
Français	excellence	21.9	21.6	17.1	15.0	17.2		
	acceptable	91.0	94.0	90.6	89.0	91.4		
Grade 9								
English Language Arts	excellence	16.4	14.8	15.0	14.4	15.2	Data not available	
	acceptable	77.4	76.7	76.3	75.6	77.0		
English Language Arts (Knowledge and Employability)	excellence	5.8	4.3	3.5	4.5	6.2		
	acceptable	61.4	62.4	62.8	63.0	59.8		
French Language Arts	excellence	12.2	13.9	11.1	10.1	10.8		
	acceptable	87.5	87.2	86.5	85.8	83.0		
Français	excellence	16.1	14.5	17.8	20.2	26.8		
	acceptable	84.6	84.0	86.1	88.5	86.4		
Overall Language Arts								
	excellence	16.8	15.5	16.0	16.6	17.5	Data not available	17.0
	acceptable	80.3	80.5	79.4	79.6	80.1		80.0

Source: Alberta Education

Notes:

- The percentages of students who achieved the acceptable standard include the students who achieved the standard of excellence
- Knowledge and Employability courses are designed for students who meet enrolment criteria and learn best through experiences that integrate essential and employability skills in occupational contexts.
- Participation in provincial achievement tests was impacted by the flooding in southern Alberta in June 2013 and by the fire in Fort McMurray in May to June 2016. Caution should be exercised when interpreting the results over time.
- All results have been adjusted to reflect the change from previous data source systems to the Provincial Approach to Student Information (PASI).
- See Endnote C, Provincial Achievement Tests, pages 151-152.

1.a Overall Achievement Test Results in Mathematics

Rationale

- Overall student achievement of standards on provincial achievement tests is a sound indicator of whether elementary and junior high students are achieving high standards in Mathematics, an important outcome for Alberta's K–12 education system.

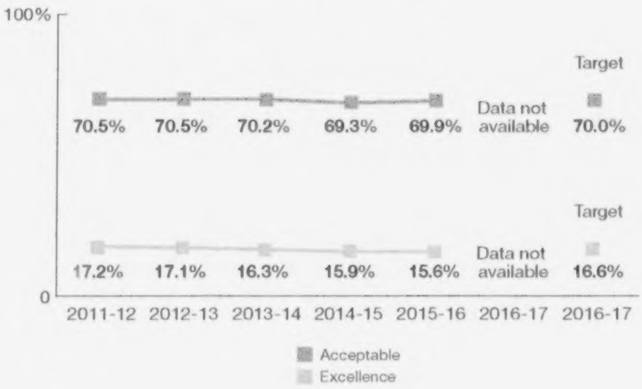
Target

- The targets for overall Mathematics results could not be assessed as current year data are not available.

Discussion

- Provincial assessment measure results for 2016-17 will be available in October 2017 and published in the Annual Report Update.
- Overall results in Mathematics are calculated as an average of the results in the following three subjects, weighted by the number of individuals that were enrolled:
  - Mathematics 6
  - Mathematics 9
  - Mathematics 9 (Knowledge and Employability)
- From 2011-12 to 2015-16, the overall proportion of students achieving the acceptable standard and standard of excellence in Mathematics have declined over time.

Overall Percentages of Students Who Achieved Standards on Grades 6 and 9 Provincial Achievement Tests in Mathematics



Source: Alberta Education

Notes:

- The percentages of students who achieved the acceptable standard include the students who achieved the standard of excellence.
- Overall results are a weighted average based on total enrolment in Grades 6 and 9 Mathematics courses.
- Participation in provincial achievement tests was impacted by the flooding in southern Alberta in June 2013 and by the fire in Fort McMurray in May to June 2016. Caution should be exercised when interpreting the results over time.
- All results have been adjusted to reflect the change from previous data source systems to the Provincial Approach to Student Information (PASI).
- See Endnote C, Provincial Achievement Tests, pages 151-152.

Participation Rates for Mathematics Provincial Achievement Tests *(in percentages)*

	Subject	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Grade 6							
	Mathematics	91	91	91	91	91	Data not available
Grade 9							
	Mathematics	90	89	89	89	89	Data not available
	Mathematics (Knowledge and Employability)	87	88	86	86	87	
Overall Mathematics							
		90.3	90.0	89.8	90.0	90.2	Data not available

Source: Alberta Education

Notes:

- Knowledge and Employability courses are designed for students who meet enrolment criteria and learn best through experiences that integrate essential and employability skills in occupational contexts.
- Participation in provincial achievement tests was impacted by the flooding in southern Alberta in June 2013 and by the fire in Fort McMurray in May to June 2016. Caution should be exercised when interpreting the results over time.
- All results have been adjusted to reflect the change from previous data source systems to the Provincial Approach to Student Information (PASI).

1.a Achievement Test Results in Mathematics by Individual Subject for Students in Grades 6 and 9

Rationale

- Student results on provincial achievement tests in each grade and subject provide detailed information on whether elementary and junior high students are achieving high standards in Mathematics, an important outcome for Alberta's K-12 education system.

Target

- Targets for individual Mathematics subject results were not set in the 2016-19 Business Plan.

Discussion

- Provincial assessment measure results for 2016-17 will be available in October 2017 and published in the Annual Report Update.
- From 2011-12 to 2015-16, the proportion of students achieving the acceptable standard has decreased over time for Mathematics 6 while the proportion for Mathematics 9 (Knowledge and Employability) has remained stable. The proportion of students achieving the acceptable standard has increased for Mathematics 9.
- From 2011 to 2015-16, the proportion of students achieving the standard of excellence has decreased over time for Mathematics 6 and Mathematics 9 (Knowledge and Employability), while the proportion for Mathematics 9 has remained stable.
- Note that the flooding in southern Alberta in the summer of 2013 and the fire in Fort McMurray in May to June 2016 may have impacted the overall provincial results. Caution needs to be exercised when interpreting the results over time.

Percentages of Students in Grades 6 and 9 Who Achieved Standards on Provincial Achievement Tests in Mathematics

Subject	Standard	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	Targets 2016-17
Grade 6								
Mathematics	excellence	16.6	16.4	15.4	14.1	14.0	Data not available	
	acceptable	74.7	73.0	73.5	73.2	72.2		
Grade 9								
Mathematics	excellence	17.8	18.3	17.3	17.9	17.5	Data not available	
	acceptable	66.4	66.8	67.1	65.3	67.8		
Mathematics (Knowledge and Employability)	excellence	15.3	14.7	14.5	14.4	13.0		
	acceptable	62.5	65.8	63.4	60.9	61.2		
Overall Mathematics								
	excellence	17.2	17.1	16.3	15.9	15.6	Data not available	16.6
	acceptable	70.5	70.5	70.2	69.3	69.9		70.0

Source: Alberta Education

Notes:

- The percentages of students who achieved the acceptable standard include the students who achieved the standard of excellence.
- Knowledge and Employability courses are designed for students who meet enrolment criteria and learn best through experiences that integrate essential and employability skills in occupational contexts.
- Participation in provincial achievement tests was impacted by the flooding in southern Alberta in June 2013 and by the fire in Fort McMurray in May to June 2016. Caution should be exercised when interpreting the results over time.
- All results have been adjusted to reflect the change from previous data source systems to the Provincial Approach to Student Information (PASI).
- See Endnote C, Provincial Achievement Tests, pages 151-152.

1.a Overall Achievement Test Results in Social Studies

Rationale

- Overall student achievement of standards on provincial achievement tests is a sound indicator of whether elementary and junior high students are achieving high standards in Social Studies, an important outcome for Alberta's K-12 education system.

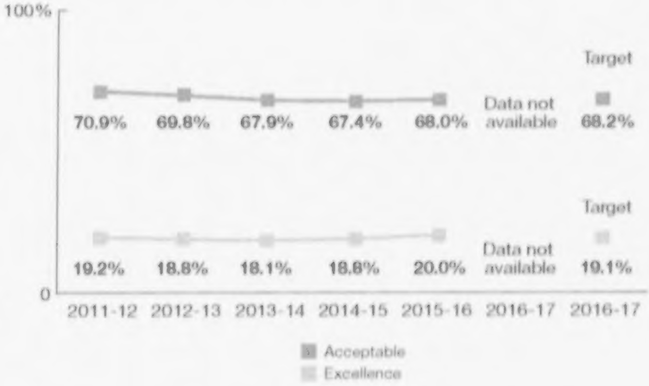
Target

- The targets for overall Social Studies results could not be assessed as current year data are not available.

Discussion

- Provincial assessment measure results for 2016-17 will be available in October 2017 and published in the Annual Report Update.
- Overall results in Social Studies are calculated as an average of the results in the following three subjects, weighted by the number of individuals that were enrolled:
  - Social Studies 6
  - Social Studies 9
  - Social Studies 9 (Knowledge and Employability)
- From 2011-12 to 2015-16, the overall proportion of students achieving the acceptable standard in Social Studies has declined over time. The proportion achieving the standard of excellence has increased over time.

Overall Percentages of Students Who Achieved Standards on Grades 6 and 9 Provincial Achievement Tests in Social Studies



Source: Alberta Education

Notes:

- The percentages of students who achieved the acceptable standard include the students who achieved the standard of excellence.
- Overall results are a weighted average based on total enrolment in Grades 6 and 9 Social Studies courses.
- Participation in provincial achievement tests was impacted by the flooding in southern Alberta in June 2013 and by the fire in Fort McMurray in May to June 2016. Caution should be exercised when interpreting the results over time.
- All results have been adjusted to reflect the change from previous data source systems to the Provincial Approach to Student Information (PASI).
- See Endnote C, Provincial Achievement Tests, pages 151-152.

Participation Rates for Social Studies Provincial Achievement Tests *(in percentages)*

	Subject	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Grade 6							
	Social Studies	91	90	90	90	90	Data not available
Grade 9							
	Social Studies	89	89	89	89	89	Data not available
	Social Studies (Knowledge and Employability)	84	87	84	85	83	
Overall Social Studies							
		89.8	89.5	89.1	89.2	89.6	Data not available

Source: Alberta Education

Notes:

- Knowledge and Employability courses are designed for students who meet enrolment criteria and learn best through experiences that integrate essential and employability skills in occupational contexts.
- Participation in provincial achievement tests was impacted by the flooding in southern Alberta in June 2013 and by the fire in Fort McMurray in May to June 2016. Caution should be exercised when interpreting the results over time.
- All results have been adjusted to reflect the change from previous data source systems to the Provincial Approach to Student Information (PASI).

1.a Achievement Test Results in Social Studies by Individual Subject for Students in Grades 6 and 9

Rationale

- Student results on provincial achievement tests in each grade and subject provide detailed information on whether elementary and junior high students are achieving high standards in Social Studies, an important outcome for Alberta's K–12 education system.

Target

- Targets for individual Social Studies subject results were not set in the 2016-19 Business Plan.

Discussion

- Provincial assessment measure results for 2016-17 will be available in October 2017 and published in the Annual Report Update.
- From 2011-12 to 2015-16, the proportion of students achieving the acceptable standard decreased over time for Social Studies 6 and 9, and Social Studies 9 (Knowledge and Employability).
- From 2011-12 to 2015-16, the proportion of students achieving the standard of excellence has decreased over time for Social Studies 9, while the proportion for Social Studies 9 (Knowledge and Employability) has remained stable. The proportion of students achieving the standard of excellence has increased for Social Studies 6.
- Note that the flooding in southern Alberta in the summer of 2013 and the fire in Fort McMurray in May to June 2016 may have impacted the overall provincial results. Caution needs to be exercised when interpreting the results over time.

Percentages of Students in Grades 6 and 9 Who Achieved Standards on Provincial Achievement Tests in Social Studies

Subject	Standard	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	Targets 2016-17
Grade 6								
Social Studies	excellence acceptable	19.5 73.2	19.0 72.7	16.6 70.4	18.1 69.8	22.0 71.4	Data not available	
Grade 9								
Social Studies	excellence acceptable	19.1 68.9	18.8 65.5	19.9 65.5	19.8 65.1	18.0 64.7	Data not available	
Social Studies (Knowledge and Employability)	excellence acceptable	13.9 63.5	13.0 64.6	10.7 61.8	11.2 57.3	11.6 58.0		
Overall Social Studies								
	excellence acceptable	19.2 70.9	18.8 69.8	18.1 67.9	18.8 67.4	20.0 68.0	Data not available	19.1 68.2

Source: Alberta Education

Notes:
- The percentages of students who achieved the acceptable standard include the students who achieved the standard of excellence.
- Knowledge and Employability courses are designed for students who meet enrolment criteria and learn best through experiences that integrate essential and employability skills in occupational contexts.
- Participation in provincial achievement tests was impacted by the flooding in southern Alberta in June 2013 and by the fire in Fort McMurray in May to June 2016. Caution should be exercised when interpreting the results over time.
- All results have been adjusted to reflect the change from previous data source systems to the Provincial Approach to Student Information (PASI).
- See Endnote C, Provincial Achievement Tests, pages 151-152.

1.a Overall Achievement Test Results in Science

Rationale

- Overall student achievement of standards on provincial achievement tests is a sound indicator of whether elementary and junior high students are achieving high standards in Science, an important outcome for Alberta's K-12 education system.

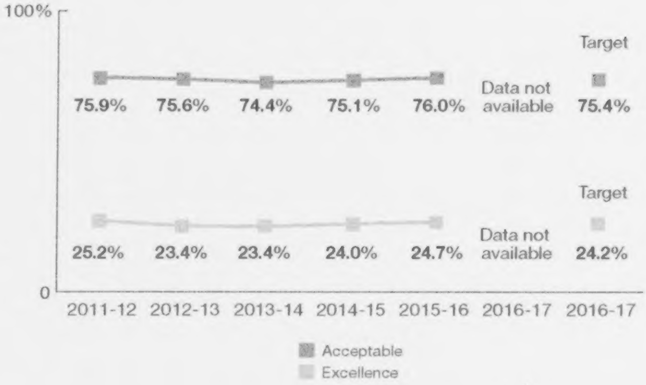
Target

- The targets for overall Science results could not be assessed as current year data are not available.

Discussion

- Provincial assessment measure results for 2016-17 will be available in October 2017 and published in the Annual Report Update.
- Overall results in Science are calculated as an average of the results in the following three subjects, weighted by the number of individuals that were enrolled:
  - Science 6
  - Science 9
  - Science 9 (Knowledge and Employability)
- From 2011-12 to 2015-16, the overall proportion of students achieving the acceptable standard in Science has remained stable over time. The proportion achieving the standard of excellence has decreased over time.

Overall Percentages of Students Who Achieved Standards on Grades 6 and 9 Provincial Achievement Tests in Science



Source: Alberta Education

Notes:

- The percentages of students who achieved the acceptable standard include the students who achieved the standard of excellence.
- Overall results are a weighted average based on total enrolment in Grades 6 and 9 Science courses.
- Participation in provincial achievement tests was impacted by the flooding in southern Alberta in June 2013 and by the fire in Fort McMurray in May to June 2016. Caution should be exercised when interpreting the results over time.
- All results have been adjusted to reflect the change from previous data source systems to the Provincial Approach to Student Information (PASI).
- See Endnote C, Provincial Achievement Tests, pages 151-152.

Participation Rates for Science Provincial Achievement Tests *(in percentages)*

	Subject	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Grade 6							
	Science	91	91	90	90	91	Data not available
Grade 9							
	Science	90	89	90	90	90	Data not available
	Science (Knowledge and Employability)	86	87	86	87	85	
Overall Science							
		90.4	90.2	89.8	90.0	90.2	Data not available

Source: Alberta Education

Notes:

- Knowledge and Employability courses are designed for students who meet enrolment criteria and learn best through experiences that integrate essential and employability skills in occupational contexts.
- Participation in provincial achievement tests was impacted by the flooding in southern Alberta in June 2013 and by the fire in Fort McMurray in May to June 2016. Caution should be exercised when interpreting the results over time.
- All results have been adjusted to reflect the change from previous data source systems to the Provincial Approach to Student Information (PASI).

1.a Achievement Test Results in Science by Individual Subject for Students in Grades 6 and 9

Rationale

- Student results on provincial achievement tests in each grade and subject provide detailed information on whether elementary and junior high students are achieving high standards in Science, an important outcome for Alberta's K–12 education system.

Target

- Targets for individual Science subject results were not set in the 2016-19 Business Plan.

Discussion

- Provincial assessment measure results for 2016-17 will be available in October 2017 and published in the Annual Report Update.
- From 2011-12 to 2015-16, the proportion of students achieving the acceptable standard has remained stable over time for Science 6 and 9, and decreased for Science 9 (Knowledge and Employability).
- From 2011-12 to 2015-16, the proportion of students achieving the standard of excellence has remained stable over time for Science 9, while the proportion has decreased for Science 6 and Science 9 (Knowledge and Employability).
- Note that the flooding in southern Alberta in the summer of 2013 and the fire in Fort McMurray in May to June 2016 may have impacted the overall provincial results. Caution needs to be exercised when interpreting the results over time.

Percentages of Students in Grades 6 and 9 Who Achieved Standards on Provincial Achievement Tests in Science

Subject	Standard	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	Targets 2016-17
Grade 6								
Science	excellence	28.2	25.9	24.9	25.3	27.1	Data not available	
	acceptable	77.8	77.5	75.9	76.3	78.0		
Grade 9								
Science	excellence	22.4	20.0	22.1	22.8	22.4	Data not available	
	acceptable	74.1	72.9	73.2	74.1	74.2		
Science (Knowledge and Employability)	excellence	17.3	17.1	14.9	15.1	14.3		
	acceptable	67.9	68.4	64.1	64.5	63.8		
Overall Science								
	excellence	25.2	23.4	23.4	24.0	24.7	Data not available	24.2
	acceptable	75.9	75.6	74.4	75.1	76.0		75.4

Source: Alberta Education

Notes:

- The percentages of students who achieved the acceptable standard include the students who achieved the standard of excellence
- Knowledge and Employability courses are designed for students who meet enrolment criteria and learn best through experiences that integrate essential and employability skills in occupational contexts.
- Participation in provincial achievement tests was impacted by the flooding in southern Alberta in June 2013 and by the fire in Fort McMurray in May to June 2016. Caution should be exercised when interpreting the results over time.
- All results have been adjusted to reflect the change from previous data source systems to the Provincial Approach to Student Information (PASI).
- See Endnote C, Provincial Achievement Tests, pages 151-152.

1.b Overall Diploma Examination Results in Language Arts

Rationale

- Student results on diploma examinations are a solid indicator of whether high school students are achieving high standards.
- The Language Arts diploma examination measure is an aggregate of four Language Arts courses. This measure reflects a focus on fundamental literacy skills, an important outcome for Alberta's K–12 education system.

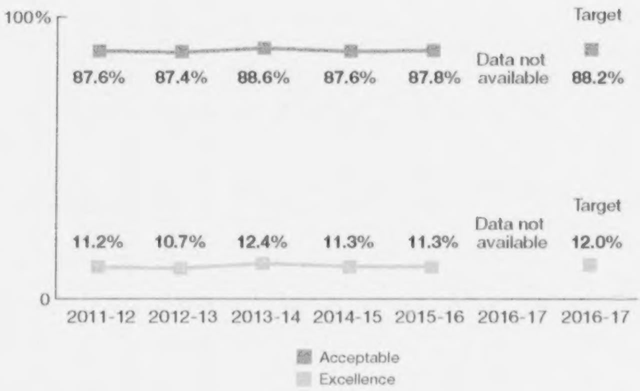
Targets

- The targets for overall Language Arts diploma examination results could not be assessed as current year data are not available.

Discussion

- Provincial assessment measure results for 2016-17 will be available in October 2017 and published in the Annual Report Update.
- The Language Arts measure is an average of the results in the following four subjects, weighted by the total number of individuals that wrote each of the exams:
  - English Language Arts 30-1
  - English Language Arts 30-2
  - French Language Arts 30-1
  - Français 30-1
- Based on 2011-12 to 2015-16 data, the proportion of students achieving the acceptable standard and the standard of excellence in Language Arts have remained stable over time.

Overall Percentages of Students Who Achieved Standards on Diploma Examinations in Language Arts



Source: Alberta Education

Notes:

- The percentages of students who achieved the acceptable standard include the students who achieved the standard of excellence.
- Overall results for language arts are a weighted average of results for the four language arts subjects.
- Participation in diploma examination was impacted by the flooding in southern Alberta in June 2013 and by the fires in Fort McMurray in May to June 2016. Caution should be exercised when interpreting the results over time.
- All results have been adjusted to reflect the change from previous data source systems to Provincial Approach to Student Information (PASI).
- See Endnote C, Diploma Examinations, page 153.

Percentages of Students Writing Language Arts Diploma Examinations Who Achieved Standards

Subject	Standard	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	Targets 2016-17
English Language Arts 30-1	excellence	11.3	10.4	11.8	11.4	10.7	Data not available	
	acceptable	86.3	85.9	87.6	86.5	86.8		
English Language Arts 30-2	excellence	10.7	10.9	13.1	11.2	12.3		
	acceptable	89.6	89.4	89.8	88.6	89.1		
French Language Arts 30-1	excellence	13.5	12.4	14.6	9.9	8.7		
	acceptable	95.6	95.4	96.6	95.5	93.8		
Français 30-1	excellence	18.9	18.2	29.2	17.1	20.3		
	acceptable	96.5	96.8	99.3	95.3	99.3		
Overall Language Arts	excellence	11.2	10.7	12.4	11.3	11.3	Data not available	12.0
	acceptable	87.6	87.4	88.6	87.6	87.8		88.2

Source: Alberta Education

Notes:

- The percentages of students who achieved the acceptable standard include the percentages of students who achieved the standard of excellence.
- Equating of diploma examinations has been phased in over the past number of years making results directly comparable from year to year for the equated tests. Results are comparable for all years reported from 2011-12 to 2015-16 for English Language Arts 30-1 and 30-2, but not for French Language Arts 30-1 and Français 30-1.
- Overall results for language arts are a weighted average of results for the four language arts subjects.
- Participation in diploma examination was impacted by the flooding in southern Alberta in June 2013 and by the fires in Fort McMurray in May to June 2016. Caution should be exercised when interpreting the results over time.
- All results have been adjusted to reflect the change from previous data source systems to Provincial Approach to Student Information (PASI).
- See Endnote C, Diploma Examinations, page 153.

1.b Overall Diploma Examination Results in Social Studies

Rationale

- Student results on diploma examinations are a solid indicator of whether high school students are achieving high standards.
- The Social Studies diploma examination measure is an aggregate of two courses. This measure reflects a focus on students affirming their place as citizens in an inclusive, democratic society, an important outcome for Alberta's K–12 education system.

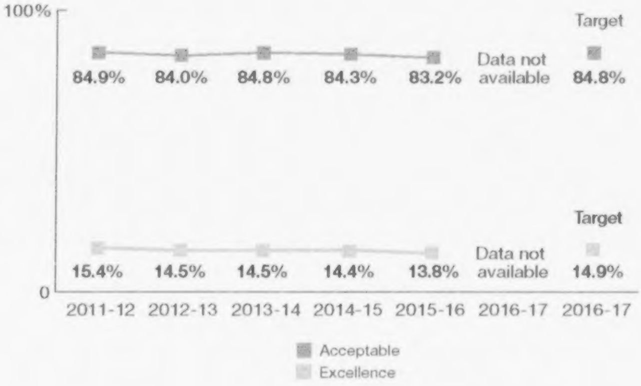
Targets

- The targets for overall Social Studies diploma examination results could not be assessed as current year data are not available.

Discussion

- Provincial assessment measure results for 2016-17 will be available in October 2017 and published in the Annual Report Update.
- The Social Studies measure is an average of the results in the following two subjects, weighted by the total number of individuals that wrote each of the exams:
  - Social Studies 30-1
  - Social Studies 30-2
- Based on 2011-12 to 2015-16 data, the proportion of students achieving the acceptable standard and the standard of excellence have declined over time.

Overall Percentages of Students Who Achieved Standards on Diploma Examinations in Social Studies



Source: Alberta Education

Notes:

- The percentages of students who achieved the acceptable standard include the students who achieved the standard of excellence.
- Overall results for social studies are a weighted average of results for the two social studies subjects.
- Participation in diploma examination was impacted by the flooding in southern Alberta in June 2013 and by the fires in Fort McMurray in May to June 2016. Caution should be exercised when interpreting the results over time.
- All results have been adjusted to reflect the change from previous data source systems to Provincial Approach to Student Information (PASI).
- See Endnote C, Diploma Examinations, page 153.

Percentages of Students Writing Social Studies Diploma Examinations Who Achieved Standards

Subject	Standard	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	Targets 2016-17
Social Studies 30-1	excellence	16.7	15.2	14.2	16.2	14.3	Data not available	
	acceptable	86.3	85.4	85.6	87.1	84.9		
Social Studies 30-2	excellence	13.7	13.7	14.8	12.5	13.1		
	acceptable	83.0	82.2	83.9	81.3	81.1		
Overall Social Studies	excellence	15.4	14.5	14.5	14.4	13.8	Data not available	14.9
	acceptable	84.9	84.0	84.8	84.3	83.2		84.8

Source: Alberta Education

Notes:

- The percentages of students who achieved the acceptable standard include the percentages of students who achieved the standard of excellence.
- Equating of diploma examination has been phased in over the past number of years making results directly comparable from year to year for the equated tests. Results are comparable for Social Studies 30-1 since 2012-13, and Social Studies 30-2 since 2011-12.
- Overall results for social studies are a weighted average of results for the two social studies subjects.
- Participation in diploma examination was impacted by the flooding in southern Alberta in June 2013 and by the fires in Fort McMurray in May to June 2016. Caution should be exercised when interpreting the results over time.
- All results have been adjusted to reflect the change from previous data source systems to Provincial Approach to Student Information (PASI).
- See Endnote C, Diploma Examinations, page 153.

1.b Overall Diploma Examination Results in Science

Rationale

- Student results on diploma examinations are a solid indicator of whether high school students are achieving high standards.
- The Science diploma examination measure is an aggregate of four courses. This measure reflects a focus on skills and attitudes needed to solve problems and make decisions, an important outcome for Alberta's K–12 education system.

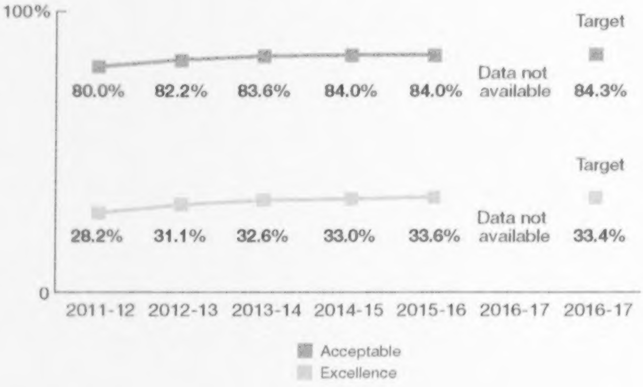
Targets

- The targets for overall Science diploma examination results could not be assessed as current year data are not available.

Discussion

- Provincial assessment measure results for 2016-17 will be available in October 2017 and published in the Annual Report Update.
- The Science measure is an average of the results in the following four subjects, weighted by the total number of individuals that wrote each of the exams:
  - Biology 30
  - Chemistry 30
  - Physics 30
  - Science 30
- Based on 2011-12 to 2015-16 data, the proportion of students achieving the acceptable standard and the standard of excellence have increased over time.

Overall Percentages of Students Who Achieved Standards on Diploma Examinations in Science



Source: Alberta Education

Notes:

- The percentages of students who achieved the acceptable standard include the students who achieved the standard of excellence.
- Overall results for science are a weighted average of results for the four science subjects.
- Participation in diploma examination was impacted by the flooding in southern Alberta in June 2013 and by the fires in Fort McMurray in May to June 2016. Caution should be exercised when interpreting the results over time.
- All results have been adjusted to reflect the change from previous data source systems to Provincial Approach to Student Information (PASI).
- See Endnote C, Diploma Examinations, page 153.

Percentages of Students Writing Science Diploma Examinations Who Achieved Standards

Subject	Standard	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	Targets 2016-17
Biology 30	excellence	28.2	32.2	31.8	33.0	32.4	Data not available	
	acceptable	81.9	84.4	85.2	85.8	85.1		
Chemistry 30	excellence	28.7	31.8	35.2	34.2	34.5		
	acceptable	77.1	78.8	81.5	82.1	81.5		
Physics 30	excellence	30.5	30.4	34.3	35.8	39.8		
	acceptable	81.1	81.5	83.2	83.9	85.8		
Science 30	excellence	22.0	25.8	25.4	26.6	27.6		
	acceptable	79.8	84.1	85.0	83.9	84.4		
Overall Science	excellence	28.2	31.1	32.6	33.0	33.6	Data not available	33.4
	acceptable	80.0	82.2	83.6	84.0	84.0		84.3

Source: Alberta Education

Notes:

- The percentages of students who achieved the acceptable standard include the percentages of students who achieved the standard of excellence.
- Equating of diploma examinations has been phased in over the past number of years making results directly comparable from year to year for the equated tests. Results are comparable for Biology 30 since 2005-06, Science 30 and Chemistry 30 since 2010-11, and Physics 30 since 2013-14.
- Overall results for science are a weighted average of results for the four science subjects.
- Participation in diploma examination was impacted by the flooding in southern Alberta in June 2013 and by the fires in Fort McMurray in May to June 2016. Caution should be exercised when interpreting the results over time.
- All results have been adjusted to reflect the change from previous data source systems to Provincial Approach to Student Information (PASI).
- See Endnote C, Diploma Examinations, page 153.

1.c Diploma Examination Participation

Rationale

- Participation in four or more diploma examinations reflects the intent of the Alberta programs of study and gives appropriate emphasis to the four core subjects of language arts, mathematics, the sciences and social studies, which are the foundation of basic education.

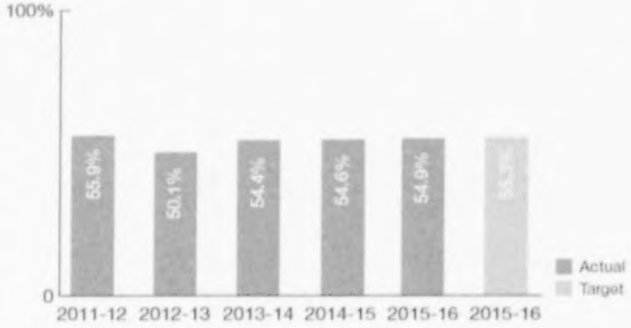
Target

- The target was met as the current result is not significantly different from the target value.

Discussion

- In 2015-16, 54.9 per cent of Alberta's high school students wrote four or more diploma examinations within three years of entering Grade 10.
- Results have decreased over time.
- The vast majority of students who have written four or more Diploma Examinations have taken courses in the four core subjects throughout high school. This positions them well to complete high school and enter post-secondary programs or the workplace.

Percentages of Students Writing Four or More Diploma Examinations within Three Years of Entering Grade 10



Source: Alberta Education

Notes:

- The most current result available for this measure is for the 2015-16 school year as data for this measure lag a year.
- Participation in diploma examinations was impacted by the flooding in southern Alberta in June 2013 and by the fire in Fort McMurray in May to June 2016. Caution should be used when interpreting the results over time.
- All results have been adjusted to reflect the change from previous data source systems to Provincial Approach to Student Information (PASI).
- Weighting of school-awarded marks in diploma courses increased from 50 per cent to 70 per cent in the 2015-16 school year. Caution should be exercised when interpreting trends over time.
- See Endnote B, page 147, for information on assessing results relative to targets.
- See Endnote C, Diploma Examination Participation Rate, page 153.

1.d Annual Dropout Rate—All Students

Rationale

- The student dropout rate is an indicator of how well the needs of students at risk of not completing high school are being addressed by the K–12 education system.

Target

- The target was exceeded.

Discussion

- Enrolment data indicate that 3.0 per cent of students aged 14-18 dropped out of school in 2015-16.

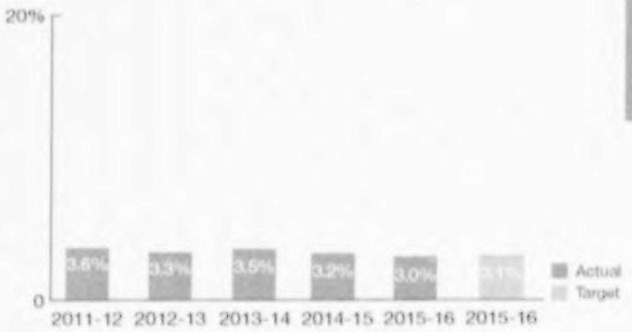
- The dropout rate has improved significantly over time.

- Efforts to improve high school completion rates, as well as the strategies to improve parent and community engagement, are being implemented to encourage students to complete school and help reduce their dropout rate.

- Dropping out of school may be a temporary interruption of a student's education. Of the students who dropped out in 2014-15, about 19 per cent resumed their education in 2015-16.

- Some students who do not complete high school in the basic education system do so as young adults in the adult learning system.

Annual Dropout Rates of Students Aged 14-18 Years



Source: Alberta Education

Notes:

- The most recent results are for 2015-16 as the data for this measure lag a year.
- Students aged 14-18 who, in the following year, are not enrolled in school (a K–12 school, an Alberta post-secondary institution or apprenticeship program) and have not completed high school are included in the annual dropout rate. For example, students aged 14-18 in 2014-15 were tracked for one year. Those who were not enrolled and had not completed are included in the 2015-16 dropout rate.
- All results have been adjusted to reflect the change from previous data source systems to Provincial Approach to Student Information (PASI).
- See Endnote C, page 149, for more information on the calculation of the Annual Dropout Rate.

1.e High School Completion

Rationale

- High school completion is important for entry to the labour force and post-secondary programs. While the majority of students complete high school within three years of entering Grade 10, the five-year rate recognizes that it may take more time for some students to finish high school.
- In addition to those who earn a high school diploma or certificate, Alberta's high school completion rate also includes students who enter an Alberta post-secondary institution or an apprenticeship program within five years of entering Grade 10. This acknowledges that students have completed the high school courses they need to continue their education in a post-secondary program.

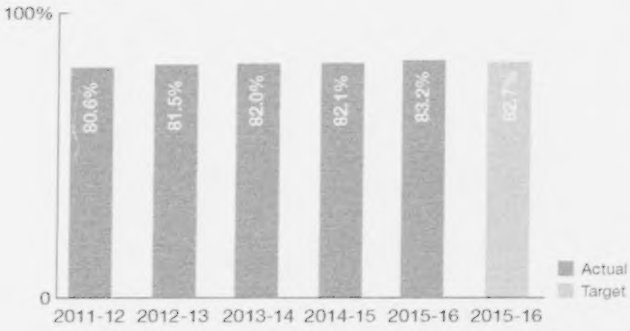
Target

- The target was exceeded.

Discussion

- In 2015-16, 83.2 per cent of students completed high school within five years of entering Grade 10. The high school completion rate has improved over time. This indicates that parents, students and schools continue to recognize high school completion is important for students' future success.
- Survey results indicate that high school students are attracted into the workforce for part time work. The percentage of Grade 12 Alberta High School students who reported being employed increased from 51 per cent to 57 per cent, corresponding to the Grade 10 cohorts that completed in 5 years in 2011-12 and 2015-16, respectively.
- At the same time, the percentage of employed Grade 12 students who report they work more than 20 hours per week has declined from 17 per cent to 13 per cent. Research based on the Youth in Transition Survey suggests that working more than 20 hours per week may interfere with realizing one's educational potential. Thus, the decrease in the number of Grade 12 students working more than 20 hours per week may have contributed to some extent to an increase in students completing their studies.

High School Completion Rate of Students within Five Years of Entering Grade 10



Source: Alberta Education

Notes:

- The most recent results are for 2015-16 as the data for this measure lag a year.
- Included in the calculation of high school completion rates is an estimated adjustment for attrition (i.e., students moving out of province) using Statistics Canada estimates of out migration.
- All results have been adjusted to reflect the change from previous data source systems to Provincial Approach to Student Information (PASI).
- Weighting of school-awarded marks in diploma courses increased from 50 per cent to 70 per cent in the 2015-16 school year. Caution should be exercised when interpreting trends over time.
- See Endnote C, High School Completion Rate, page 160.

- In addition, some students who do not complete high school in the ECS-12 education system do so as young adults in the adult learning system. In 2016, 93 per cent of Albertans aged 25-34 reported they had completed high school. This result has remained stable over time and is similar to the Canadian result.

- Improving the high school completion rate continues to be a priority for the Alberta government. Initiatives related to improving high school completion include:
  - Moving Forward with High School Redesign which is focused on creating flexible, student-centred approaches to 21st century learning, including increasing student engagement, improving student achievement, and enhancing teacher practice.
  - A multimedia resource, Progress, launched in 2012, is designed to further engage schools and school administrators, providing information on how completion rates are calculated in Alberta, sharing successful projects underway across the province and showcasing the different pathways students can take to complete high school.
- The three-year rate in 2015-16, 77.9 per cent, has also shown an improvement compared with the period from 2011-12 to 2012-13 when it was approximately 75 per cent.
- Of the students who complete high school in five years, most (about 92 per cent in 2015-16) complete in three years. This makes the three-year rate a reliable predictor of the five-year rate in subsequent years. Projections indicate the five-year rate is likely to increase over the next few years.

Percentages of Students who Completed High School within Three and Five Years of Entering Grade 10

Grade 10 Year	3 Year Rate and Year	5 Year Rate and Year
2007-08		80.6% 2011-12
2008-09		81.5% 2012-13
2009-10	74.8% 2011-12	82.0% 2013-14
2010-11	75.3% 2012-13	82.1% 2014-15
2011-12	76.5% 2013-14	83.2% 2015-16
2012-13	76.5% 2014-15	
2013-14	77.9% 2015-16	

Source: Alberta Education

Supplementary Information: English as a Second Language (ESL) High School Completion

Discussion

- ESL programs help students learn English while also learning about Canadian cultural values, customs and social expectations. The goal of ESL programs is to provide students with planned systematic instruction and support that will enable them to speak the English language fluently, further their education and become productive and contributing members of Albertan and Canadian society. ESL programming is funded for both Canadian-born and foreign-born students.
- In 2015-16, 79.0 per cent of ESL students completed high school within five years of entering Grade 10.
- As in the case of the provincial and the First Nations, Métis and Inuit completion rates, the three-year ESL rate is a reliable predictor of the five-year rate in subsequent years. Projections indicate that the five-year rate is likely to increase over the next few years.

Percentages of ESL Students who Completed High School within Three and Five Years of Entering Grade 10

Grade 10 Year	3 Year Rate and Year	5 Year Rate and Year
2007-08		74.6% 2011-12
2008-09		76.5% 2012-13
2009-10	62.0% 2011-12	76.1% 2013-14
2010-11	65.9% 2012-13	80.9% 2014-15
2011-12	65.4% 2013-14	79.0% 2015-16
2012-13	67.5% 2014-15	
2013-14	73.7% 2015-16	

Source: Alberta Education

1.f Transition to Post-Secondary

Rationale

- Post-secondary education equips students with valuable skills and knowledge to increase their opportunities for success and full participation in society. Entering post-secondary and apprenticeship programs indicates that high school students are prepared for further education and training.

Target

- The target was not met.

Discussion

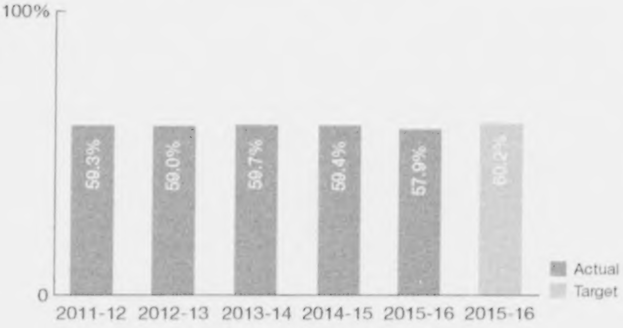
- In 2015-16, 57.9 per cent of Alberta's high school students made the transition to post-secondary within six years of entering Grade 10.
- The six-year transition rate has declined over time, although was stable from 2011-12 to 2014-15.
- The difference between the four-year and six-year transition rates indicates that a substantial proportion of Alberta's young people delay their entry to post-secondary programs after high school.
- The four-year rate and the six-year rate are correlated for the same Grade 10 cohort and the four-year rate is thus a predictor of the six-year rate in subsequent years. Projections indicate that the six-year rate will remain between 57 and 59 per cent over the next few years.

Percentages of Students who Enrol in Post-Secondary Programs within Four and Six Years of Entering Grade 10

Grade 10 Year	4 Year Rate and Year		6 Year Rate and Year	
2006-07			59.3%	2011-12
2007-08			59.0%	2012-13
2008-09	39.4%	2011-12	59.7%	2013-14
2009-10	39.7%	2012-13	59.4%	2014-15
2010-11	38.3%	2013-14	57.9%	2015-16
2011-12	37.0%	2014-15		
2012-13	37.0%	2015-16		

Source: Alberta Education

High School to Post-Secondary Transition Rate within Six Years of Entering Grade 10



Source: Alberta Education

Notes:

- The most recent results are for 2015-16 as the data for this measure lag a year.
- Student enrolment in a post-secondary program includes attending a publicly funded post-secondary institution in Alberta or registering in an Alberta apprenticeship program.
- The post-secondary transition rates include adjustments for attrition using estimates from Statistics Canada and for students who attend post-secondary outside the province using estimates from the Ministry of Advanced Education.
- All results have been adjusted to reflect the change from previous data source systems to Provincial Approach to Student Information (PASI).
- See Endnote B, page 147, for information on assessing results relative to targets.
- See Endnote C, High School to Post-Secondary Transition Rate, pages 150-151.

Supplementary Information: First Nations, Métis and Inuit Post-Secondary Transition Rate

Discussion

- In 2015-16, 31.8 per cent of Alberta's self-identified First Nations, Métis and Inuit high school students made the transition to post-secondary within six years of entering Grade 10.
- The six-year transition rate has been stable since 2011-12.
- The difference between the four-year transition rate and the six-year rate indicates that a substantial proportion of self-identified First Nations, Métis and Inuit students delay their entry to post-secondary programs after high school.
- The six-year rate for First Nations, Métis and Inuit students (31.8 per cent) is slightly more than half the rate for all Alberta students (57.9 per cent).
- The four-year rate and the six-year rate for First Nations, Métis and Inuit students are highly correlated for the same Grade 10 cohort and the four-year rate is thus a reliable predictor of the six-year rate in subsequent years. Projections indicate that the six-year rate will remain between 32 and 33 per cent over the next few years.

Percentages of First Nations, Métis and Inuit Students who Enrol in Post-Secondary Programs within Four and Six Years of Entering Grade 10

Grade 10 Year	4 Year Rate and Year	6 Year Rate and Year
2006-07		33.4% 2011-12
2007-08		33.4% 2012-13
2008-09	18.2% 2011-12	33.0% 2013-14
2009-10	18.9% 2012-13	33.5% 2014-15
2010-11	17.8% 2013-14	31.8% 2015-16
2011-12	17.8% 2014-15	
2012-13	17.3% 2015-16	

Source: Alberta Education

Supplementary Information: English as a Second Language (ESL) Post-Secondary Transition Rate

Discussion

- ESL programs help students learn English while also learning about Canadian cultural values, customs and social expectations. The goal of ESL programs is to provide students with planned systematic instruction and support that will enable them to speak the English language fluently, further their education and become productive and contributing members of Albertan and Canadian society. ESL programming is funded for both Canadian-born and foreign-born students.
- In 2015-16, 65.1 per cent of ESL students made the transition to post-secondary within six years of entering Grade 10. This group's transition rate has been higher than the provincial rate for the past four years.
- The four-year rate and the six-year rate for ESL students are highly correlated for the same Grade 10 cohort and the four-year rate is thus a reliable predictor of the six-year rate in subsequent years. Projections indicate that the six-year rate will remain between 59 and 62 per cent over the next few years.

Percentages of ESL Students who Enrol in Post-Secondary Programs within Four and Six Years of Entering Grade 10

Grade 10 Year	4 Year Rate and Year	6 Year Rate and Year
2006-07		61.0% 2011-12
2007-08		60.6% 2012-13
2008-09	40.8% 2011-12	62.9% 2013-14
2009-10	38.0% 2012-13	61.3% 2014-15
2010-11	40.9% 2013-14	65.1% 2015-16
2011-12	30.8% 2014-15	
2012-13	34.2% 2015-16	

Source: Alberta Education

1.g Preparation for Citizenship

Rationale

- Parents, teachers and students – groups that have direct experience with schools – are well positioned to assess the preparation of students for citizenship, an important outcome of the basic education system.

Target

- The target was met.

Discussion

- Overall survey results in 2016-17 indicate that 86 per cent of high school students, parents and teachers agreed that students model the characteristics of active citizenship.

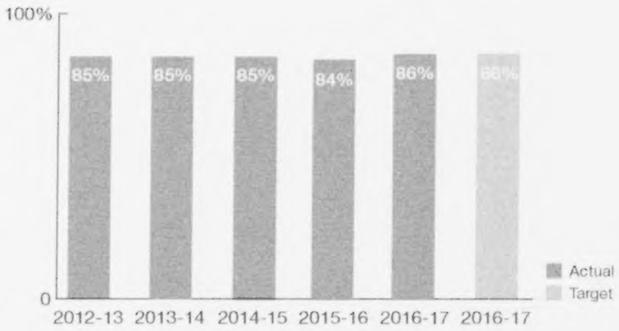
- Results overall and for high school students have improved over time whereas results for parents have been stable and results for teachers have declined over time.

- Teacher results have been consistently higher than those of parents and students.

- Teacher agreement that students are encouraged to get involved in activities that help people in the community; students take responsibility for their actions; students are encouraged to get involved in global issues, such as the environment, world hunger, disaster relief; students follow the rules; and there is mutual respect between teachers and students at school, has declined over time.

- The revised Social Studies Program, implemented between 2005 and 2010, places increased emphasis on developing citizenship skills and meeting the needs and reflecting the nature of 21st century learners.

Overall Agreement of High School Students, Parents and Teachers that Students Model the Characteristics of Active Citizenship



Source: Alberta Education: CCI Research Inc., 2013, 2014, 2015 and 2016; Advanis, 2017

Survey Results *(in percentages)*

Respondent Group	2012-13	2013-14	2014-15	2015-16	2016-17
High School Students	79	79	79	79	84
Parents (ECS-12)	83	83	85	83	85
Teachers	93	93	91	91	90
Overall Agreement	**85**	**85**	**85**	**84**	**86**

Source: Alberta Education: CCI Research Inc.: 2013, 2014, 2015 and 2016; Advanis: 2017

Notes:

- For all respondent groups, percentages reported are averages of agreement levels that:
  - » students help each other
  - » students follow the rules
  - » students respect each other
  - » students are encouraged to get involved in activities that help people in the community
  - » students respect the diversity among people
  - » students take responsibility for their actions
  - » students volunteer for activities that help others
  - » students are encouraged to participate in school activities, such as attending special events or helping in the library (prior to 2016-17, this item was: "Students are encouraged to participate in school services, such as attending special events or helping in the library")
  - » students are encouraged to get involved in global issues, such as the environment, world hunger, disaster relief
  - » there is mutual respect between teachers and students, and
  - » there is mutual trust between teachers and students.
- Overall agreement rates are the average of agreement/satisfaction rates for each respondent group. See Endnote A, page 146, for information on averaging results within and across respondent groups.
- See Endnote A, pages 144-145, for information on surveys conducted for Alberta Education.

1.h Preparation for Student Success

Rationale

- Parents and teachers, together with the public, provide a broad perspective on the extent that students demonstrate attitudes, skills, knowledge and behaviour to be successful when they finish school, an important outcome of the K-12 system.

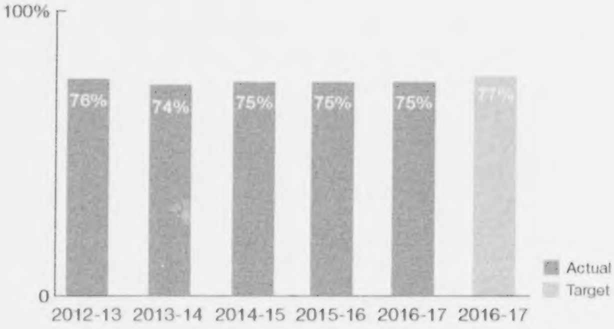
Target

- The target was not met.

Discussion

- Overall survey results in 2016-17 indicate that 75 per cent of parents, teachers and the public were satisfied that students demonstrate attitudes, skills, knowledge and behaviours that will make them successful when they finish high school.
- Results overall and for parents, teachers and the public have been stable over time.
- Satisfaction levels of teachers and parents have been consistently higher than satisfaction of the public.
- Parent, teacher and public satisfaction is lowest regarding high school graduates demonstrating the ability to manage money, credit and personal finances.
- To prepare students for success when they finish school, basic employability skills, such as working with others, critical thinking, analysis and communication are included in all courses. Specific courses that prepare students for work also are offered, such as Career and Technology Studies (CTS) and Knowledge and Employability courses.
- Work Experience courses, dual credit courses, and the Registered Apprenticeship Program also enable many students to gain skills in the workplace while in high school.

Overall Satisfaction of Parents, Teachers and the Public that Students Demonstrate Attitudes, Skills, Knowledge and Behaviours to be Successful When They Finish School



Source: Alberta Education: CCI Research Inc.: 2013, 2014, 2015 and 2016, Advanis: 2017

Survey Results *(in percentages)*

Respondent Group	2012-13	2013-14	2014-15	2015-16	2016-17
Parents (Grades 7-12)	83	82	82	81	83
Teachers	85	83	83	83	81
Public	60	59	60	60	61
Overall	**76**	**74**	**75**	**75**	**75**

Source: Alberta Education: CCI Research Inc.: 2013, 2014, 2015 and 2016; Advanis: 2017

Notes:

- For parent, teacher and public groups, percentages reported are averages of satisfaction levels that
    - students are taught the attitudes and behaviours that will make them successful at work when they leave school
    - students demonstrate attitudes and behaviours that will make them successful at work when they leave school
    - students demonstrate the knowledge, skills and attitudes necessary for learning throughout their lifetime
    - students' ability in demonstrating positive attitudes and behaviours
    - students' ability to use numbers
    - students' ability to think and solve problems
    - students' ability to communicate
    - students' ability to manage information from a variety of areas
    - students' ability to be adaptable – work as an individual or within a team
    - students' ability to learn continuously
    - students' ability to work safely
    - students' ability to work with others towards a common goal
    - students' ability to participate and contribute in projects and tasks
    - students' ability to transition effectively from school to work (e.g., adapting to workplace)
    - students' ability to understand abstract concepts
    - students' ability to be honest and ethical in dealing with other people
    - students' ability to be punctual and finish work on time
    - students' ability to manage money, credit and personal finances
    - students' ability to lead a group or a team
    - students' ability to help in keeping the environment clean, and
    - students' ability to make fair decisions.
- For the parent and teacher respondent groups, the following additional question is included:
    - students are taught the knowledge, skills and attitudes necessary for learning throughout their lifetime.
- In the parent survey, only parents of Grades 7-12 students were asked the questions in this measure.
- Overall satisfaction rates are the average of agreement/satisfaction rates for each respondent group. See Endnote A, page 146, for information on averaging results within and across respondent groups.
- See Endnote A, pages 144-145, for information on surveys conducted for Alberta Education.

1.i Student Engagement

Rationale

- Students that are engaged in their learning are more likely to achieve academic success and complete high school. Engagement also assists in developing a positive disposition towards lifelong learning and working with others in social environments.

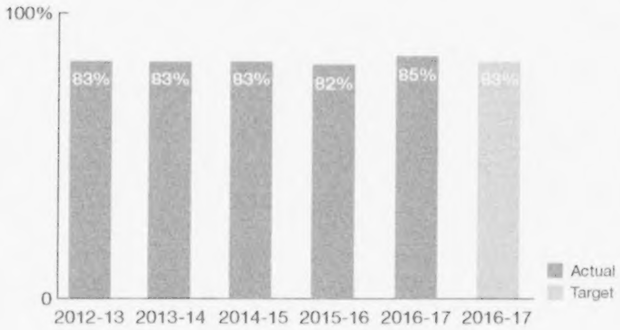
Target

- The target was exceeded.

Discussion

- Overall survey results in 2016-17 indicate that 85 per cent of high school students and parents agreed that students are engaged in their learning at school.
- Results overall and for high school students and parents have been high and stable over time.
- Parents' results have been consistently higher than those of students.
- Student agreement was low in the following areas:
  - hours spent by students outside of class studying and doing assignments (more than three hours), and
  - how many times students missed schools other than for illness (less than four times)

Overall Agreement of High School Students and Parents that Students are Engaged in Their Learning at School



Source: Alberta Education: CCI Research Inc.: 2013, 2014, 2015 and 2016; Advanis: 2017.

Survey Results *(in percentages)*

Respondent Group	2012-13	2013-14	2014-15	2015-16	2016-17
High School Students	79	79	79	77	81
Parents (ECS-12)	87	87	87	87	89
Overall Agreement	**83**	**83**	**83**	**82**	**85**

Source: Alberta Education: CCI Research Inc.: 2013, 2014, 2015 and 2016; Advanis: 2017

Notes:

- For high school students, the percentage reported is the average of the agreement/satisfaction and frequency levels for the following survey items:
  - students are proud of their school
  - students have a voice in decisions made at their school
  - extent of student involvement in decisions made at their school
  - satisfaction that school is contributing to the development of students' ability to take responsibility for their own learning
  - students arrive at school ready to learn
  - students are encouraged to try their best
  - teachers give students the individual attention they require
  - hours spent weekly outside of class studying and doing assignments (more than three hours)
  - how often students have enjoyed completing a task that required a lot of thinking or mental effort
  - how often students have asked questions in class or contributed to class discussions
  - students have the opportunity to take part in classroom discussions and activities
  - how much class work has emphasized understanding information and explaining ideas in your own words
  - experience at school is contributing to your growth in thinking deeply and critically
  - students get recognized for the positive things they do at school
  - how many times during the school year you missed school other than for illness (less than four times), and
  - how often during the school year you thought about dropping out of school (never).
- For parents, the percentage reported is the average of the agreement and satisfaction levels for the following survey items:
  - satisfaction that school is contributing to the development of students' ability to take responsibility for their own learning
  - students arrive at school ready to learn
  - students are encouraged to try their best
  - teachers give students the individual attention they require.
- Overall agreement rates are the average of agreement/satisfaction rates for each respondent group. See Endnote A, page 146, for information on averaging results within and across respondent groups.
- See Endnote A, pages 144-145, for information on surveys conducted for Alberta Education.

OUTCOME TWO

The achievement gap between First Nations, Métis and Inuit students and all other students is eliminated

There is significant work to be done to close the systemic achievement gap for First Nations, Métis and Inuit students. Alberta Education's goal is to ensure all children have equitable opportunities for success. Targeted supports and close collaboration with partners in Alberta and the Government of Canada are required to realize the vision that all First Nations, Métis and Inuit students in Alberta, including First Nations residing on reserve, achieve or exceed the educational outcomes set for all Alberta students.

Achievements

Key Strategy 2.1 – Ensure all students, teachers and system leaders learn about First Nations, Métis and Inuit perspectives and experiences, treaties, and the history and legacy of residential schools.

Education for Reconciliation

The Government of Alberta is committed to reconciliation. Education for reconciliation honours the Government of Alberta's commitment made to the Truth and Reconciliation Commission (TRC) that all Alberta students will learn about the history and legacy of residential schools. It further addresses the calls to action from the TRC that pertain to education and the principles and objectives from the *United Nations Declaration on the Rights of Indigenous Peoples*. In July 2015, Canada's premiers committed to supporting all TRC recommendations to reflect that reconciliation is the responsibility of all Canadians. To honor the commitment made to the TRC, Alberta Education is working with education partners, including First Nations, Métis and Inuit, to ensure all Alberta students learn about the culture, history, perspectives and contributions of the First Nations, Métis and Inuit (www.education.alberta.ca/education-for-reconciliation/). In 2016-17, education for reconciliation cost $1.3 million.

In 2016-17, Alberta Education:

- Commemorated orange shirt day, which honours residential school survivors and promotes ongoing reconciliation. Orange shirt day began in 2013 when one woman shared her story of having her brand-new orange shirt taken away from her on her first day at a residential school and, with it, her identity. It has since become an opportunity for the First Nations, Métis and Inuit, and also governments, schools, and communities, to come together in the spirit of reconciliation.
- Invited educators and curriculum developers from the Northwest Territories and Nunavut to participate on curriculum development working groups for the next six years. The work will ensure that all Alberta students learn about residential schools, treaties, and First Nations, Métis and Inuit history, perspectives, and contributions. The territories will also provide guidance on closing the achievement gap in the education system between First Nations, Métis and Inuit students and all other students.

- Engaged with K–12 subject expert teachers to inform the development of subject-specific scope and sequences for six subjects, including content about residential schools, treaties and First Nations, Métis, and Inuit perspectives in future programs of study. The engagement included cultural protocols and shared ways of knowing through ceremony and prayer.
- Ensured that future provincial assessments will contain authentic and relevant First Nations, Métis, and Inuit content by inviting teachers with First Nations, Métis, and Inuit expertise to review items for authenticity and validity of perspectives.
- Updated *Guiding Voices: curriculum development tool for the inclusion of First Nation, Métis and Inuit perspectives throughout curriculum* and implemented the tool to review learning and teaching resources from the call for resources with around 70 teachers from across Alberta.

First Nations, Métis, and Inuit Perspectives for Teachers and School Leaders

Alberta Education is committed to ensuring that teachers are supported through professional learning opportunities and teaching resources to facilitate the mandatory inclusion of First Nations, Métis, and Inuit perspectives and experiences in current and future curriculum in Alberta. Teachers can design learning experiences that shift thinking, understanding, and knowledge for all students by including First Nations, Métis, and Inuit perspectives throughout curriculum. This provides all students with opportunities to increase intercultural understandings and act as catalysts for social change.

Through the joint commitment to action (JCTA), Alberta Education worked with partners to ensure that all teachers, school leaders, and education stakeholders in Alberta will be provided with professional learning opportunities to ensure that all students learn about First Nations, Métis, and Inuit histories, perspectives, and historical and contemporary contributions (www.education.alberta.ca/education-for-reconciliation/professional-learning/). In 2016-17, ensuring teachers and school leaders learn about First Nations, Métis, and Inuit perspectives and experiences, treaties, and the history of residential schools and their legacy cost $5.4 million.

In 2016-17, Alberta Education:

- Established the JCTA with the Alberta Teachers' Association, Alberta Association of Deans of Education, Alberta School Boards Association, Alberta Regional Professional Development Consortia, College of Alberta School Superintendents, and National Centre for Truth and Reconciliation.
- Developed professional practice standards to include a new competency regarding the role of teachers, principals and superintendents in:
  - strengthening the knowledge and awareness of all staff and students about First Nations, Métis, and Inuit history and culture;
  - enhancing First Nations, Métis and Inuit student achievement; and
  - establishing inclusive learning environments within the draft teacher quality standard, principal quality standard, and superintendent quality standard. The competencies were developed in consultation with First Nations, Métis and Inuit education professionals and other stakeholders.

Key Strategy 2.2 – Begin the development of a provincial approach to support K–12 Aboriginal language and culture programming.

Aboriginal Language and Culture Programming

Alberta Education works with First Nations, Métis, and Inuit stakeholders to support provincial and locally developed language and culture programming. In Alberta, the operation of residential schools resulted in the devastation of First Nations and Métis languages. As a result, one path towards reconciliation is to ensure opportunities are available to strengthen and revitalize K–12 Aboriginal languages. Alberta Education has created Aboriginal language and culture programs for Blackfoot and Cree.

Blackfoot language and culture is about relationships, tied to the belief that everything is interconnected. The inclusion of Blackfoot in curriculum helps Blackfoot-speaking First Nations communities preserve and revitalize their language. It also helps students become better aware of the Blackfoot worldview.

The wisdom of Elders is central to language and culture learning according to Cree perspective. Elders are the "keepers of knowledge" and it is their guidance that Cree people seek as they strive for balance in all relationships. Learning Cree provides all students with insights into a worldview of spiritual and natural dimensions. Learning the Cree language can also enhance one's self-esteem by strengthening cultural identity. Supports for Nakoda/Nakota, Tsuut'ina, and Dene are critical to the language approach (www.education.alberta.ca/education-for-reconciliation/language-culture/). In 2016-17, Aboriginal language and culture programming cost $1.4 million.

In 2016-17, Alberta Education:

- Planned the 2016 K–12 Aboriginal languages gathering and completed a report with recommendations to preserve, strengthen and revitalize K–12 Aboriginal languages.
- Planned the 2017 K–12 Aboriginal languages gathering during the national Languages Without Borders conference, in collaboration with the Edmonton Public School Board and the Canadian Association of Second Language Teachers.

Key Strategy 2.3 – Develop performance measures and review the degree of accountability for the First Nations, Métis and Inuit funding provided through the funding framework.

First Nations, Métis and Inuit Funding Accountability

Alberta Education is committed to ensuring that funds provided to school authorities to benefit First Nations, Métis and Inuit students and/or First Nations, Métis and Inuit education for all students are used exclusively for that purpose. In 2016-17, funding accountability initiatives cost $4,000.

In 2016-17, Alberta Education:

- Began the development of a project charter to inform a review of accountability for the First Nations, Métis and Inuit funding provided to provincial school authorities in Alberta.
- Worked with school authorities to verify and update information about the Aboriginal self-identification question on school registration forms in public, charter, Francophone, and private school authorities in Alberta.

Key Strategy 2.4 – Support opportunities to increase First Nations, Métis and Inuit professionals in education.

First Nations, Métis, and Inuit Professionals

Since teachers have considerable influence on overall student success, staffing is an important responsibility for administrators. Administrators must select and maintain a team of staff members that have the necessary skills, knowledge, and attitudes to support student learning. In 2016-17, supports for First Nations, Métis, and Inuit professionals in education cost $5 million.

In 2016-17, Alberta Education:

- Led the Northern Student Teacher Bursary (NSTB) programming. This involved identifying areas of high teacher demand and difficult recruitment by northern school boards, promoting the NSTB, establishing a selection committee to identify recipients who represent high-demand teaching areas, and administering the bursary. Twenty-nine bursaries were awarded, providing total support of $368,000. Four of the bursary recipients identified as Aboriginal. Since receiving the bursary funding, 12 recipients have graduated.
- Developed a provincial strategy to increase First Nations, Métis, and Inuit professionals in education. This includes establishing conditional grants to support accredited teacher preparation programs to develop innovative approaches to increase the number of opportunities for First Nations, Métis, and Inuit youth and adults entering the education profession, and enhancing existing bursary programs for First Nations, Métis, and Inuit youth and adults.

- Promoted the teacher workforce information system's new function to allow teachers to self-identify as First Nations, Métis, or Inuit at school program declaration events held in Treaty 6, 7 and 8 lands to increase awareness and usage of the functionality among new teacher applicants and existing certificated teachers. This functionality improves the accuracy and availability of data on the number and distribution of First Nations, Métis, and Inuit educators in Alberta.

Key Strategy 2.5 – Support the development of collaborative plans between provincial school authorities and First Nations.

Collaborative Plans

Building collaborative relationships and establishing shared decision-making practices are important for setting goals to enhance educational experiences for First Nations, Métis and Inuit students. Collaborative plans provide ongoing, consistent opportunities for provincial school authorities and First Nations and Métis communities to come together to discuss ways to plan to improve education outcomes for First Nations and Métis students. The plans are a means to deliver performance-oriented education opportunities to First Nations and Métis students. The plans also provide mechanisms to integrate First Nations, Métis, and Inuit language, culture, history, perspectives, and experiences into instructional programming for the benefit of all Albertans (www.education.alberta.ca/partnerships-and-collaboration/collaborative-plans/). In 2016-17, the development of collaborative plans cost $10,000.

In 2016-17, Alberta Education:

- Provided ongoing support to First Nations and provincial school authorities for the development of collaborative plans that meet the requirements for First Nation communities and provincial school authorities to support education services agreements (ESAs).
- Supported designated signing authorities in First Nations band-operated school authorities by developing a reference manual and quick reference pamphlet for band-operated school authorities on the process to become a designated signing authority and the roles and responsibilities for carrying out the functions of a designated signing authority.

Key Strategy 2.6 – Develop and advance agreements to enhance supports and services for First Nation students residing on reserve.

Intergovernmental Initiatives and Partnerships

The Government of Alberta partners with First Nations, Métis, and Inuit organizations, leadership, and education stakeholders to support First Nations, Métis and Inuit education for all students and to enable First Nations, Métis and Inuit student success (www.education.alberta.ca/system-supports/grants/). In 2016-17, intergovernmental initiatives cost $18.5 million.

In 2016-17, Alberta Education:

- Developed a process for establishing First Nation education authorities, which are delegated by First Nations chiefs and councils to deliver education programs to their students, and an approach to enhance, not replace, federal education funding. Support for the establishment of First Nations education authorities and per student enhancement funding cost $3.1 million in 2016-17.
  - Supported the Kee Tas Kee Now Tribal Council (KTC) in establishing the KTC education authority, which was officially incorporated in 2017. The KTC Education Authority will allow KTC First Nations students to continue to receive education in a culturally-relevant environment in their communities, while also benefiting from improved resources and supports similar to all other students in Alberta.
  - Completed a framework agreement for a Maskwacis First Nation education authority, which received the chiefs' approval. Once officially incorporated, the four Maskwacis First Nations will collaborate on meeting education needs that are meaningful to those communities and their students.
- Increased opportunities for First Nations students to receive education programs and services that are responsive to their needs by enhancing collaboration, coordination, and capacity-building among education stakeholders through the Building Collaboration and Capacity in Education (BCCE) grants program. Grant allocations to First Nations and provincial school authorities cost approximately $11.5 million in 2016-17.
  - Received applications for BCCE grants from 39 out of an eligible 45 First Nations, or approximately 87 per cent, and from 29 out of 39 eligible provincial school boards, or approximately 74 per cent.
  - Granted a total of $20 million over three years, beginning in the 2015-16 school year, to support one-time, three-year projects that support capacity-building for collaboration in coordinating First Nations education programs and services.
- Announced the expansion of Regional Collaborative Service Delivery (RCSD) to interested First Nations as part of government's commitments under the memorandum of understanding for First Nations education in Alberta in December 2016. Previously, RCSD was not available to children, youth, and their families living in First Nation communities. Investment in the expansion of RCSD to interested First Nations cost $3.6 million in 2016-17.
- Supported the development of an international study with the Organization for Economic Cooperation and Development, which reviewed promising practices in Indigenous education.

Other Results

Northland School Division

The Government of Alberta is taking action to help ensure a positive future for the students of Northland School Division (NSD). In 2016-17, total funding support to the NSD totalled $35.7 million.

In 2016-17, Alberta Education:

- Provided ongoing oversight and strategic guidance to NSD in support of its efforts to improve its educational outcomes and to transition the division to an elected board.
- Worked with the cross-ministry steering committee, with representation from Alberta Advanced Education, Alberta Health, Alberta Children's Services, and Alberta Indigenous Relations, to develop a strategic document on the Government of Alberta's commitment to support the NSD and its communities.
- Appointed Ms. Lois Byers as the new official trustee as an interim measure to assist NSD as it transitions to an elected board in time for the next local school board elections in October 2017. Once the new board is in place, Ms. Byers will work as an advisor to the board until December 2018.
- Led community engagement sessions with Northland communities, with a specific focus on governance, including potential amendments to the Northland School Division Act, leading to the reinstatement of an elected board.
  - Ensured that the diverse community groups within NSD were represented in the engagement process by holding multiple sessions, including pre-engagement, formal engagement and post-engagement sessions.
  - Completed eleven pre-engagement conversations with approximately 50 key community leaders to determine who should be at the table as part of the formal engagement sessions, and to identify the priorities and values of community to inform the formal engagement sessions, including questions to be asked.
  - Held formal engagement sessions in nine communities throughout NSD on the topic of board governance. These sessions were open to the public with approximately 150 individuals participating.
  - Conducted four post-engagement sessions to report back to communities and validate what was heard in the pre- and formal engagement sessions. Approximately 60 community members participated.

- Worked with NSD to extend the deadline for passing a bylaw relating to ward structure and trustee representation as a result of potential changes to the Northland School Division Act.
- Established an attendance subcommittee to address the Auditor General's recommendation for enhanced oversight of NSD, and its plan to improve student attendance.
- Reviewed NSD's finances and programs to determine how best to allocate and distribute existing resources in the division to improve student learning outcomes, as well as the relevant, effective, efficient, and sustainable use of division resources.

United Nations Declaration on the Rights of Indigenous Peoples

Implementation of the objectives and principles of the *United Nations Declaration on the Rights of Indigenous Peoples* (UNDRIP) was one of the Truth and Reconciliation Commission's calls to action. The UN declaration guides Alberta Education in its work in First Nations, Métis and Inuit education. Alberta Education is committed to eliminating the achievement gap in the education system between First Nations, Métis and Inuit students and all other students (www.education.alberta.ca/first-nations-métis-and-inuit-education/guiding-documents/). In 2016-17, implementation of UNDRIP cost $157,500.

In 2016-17, Alberta Education:

- Supported cross-ministry work on 20 proposals to explore options for stakeholder engagement to support the implementation of the UNDRIP objectives and principles.
- Assisted a cross-ministry committee to explore partnerships to develop First Nations, Métis, and Inuit cultural competency training for Government of Alberta staff.

Outcome Two Performance Measures

2.a Overall First Nations, Métis and Inuit Achievement Test Results in Language Arts

Rationale

- Overall First Nations, Métis and Inuit student achievement of standards on provincial achievement tests is a sound indicator of whether elementary and junior high self-identified First Nations, Métis and Inuit students are achieving high standards in Language Arts, an important outcome for Alberta's K–12 education system.

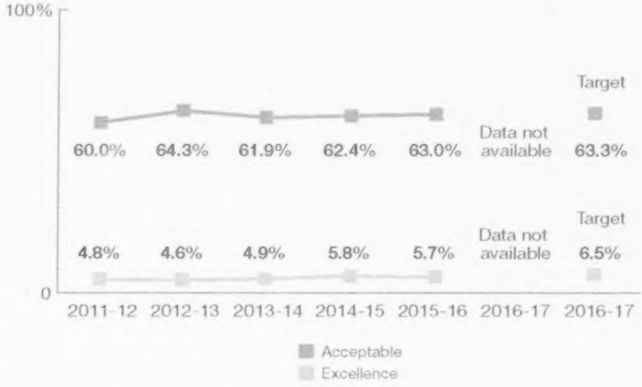
Target

- The targets for overall Language Arts results could not be assessed as current year data are not available.

Discussion

- Provincial assessment measure results for 2016-17 will be available in October 2017 and published in the Annual Report Update.
- Overall results in Language Arts are calculated as an average of the results in the following seven subjects weighted by the number of individuals that were enrolled:
  - English Language Arts 6 and 9
  - English Language Arts 9 (Knowledge and Employability)
  - French Language Arts 6 and 9
  - Français 6 and 9
- From 2011-12 to 2015-16, the overall proportions of self-identified First Nations, Métis and Inuit students achieving the acceptable standard and the standard of excellence in Language Arts have increased over time.
- To support student learning in core subjects, the ministry provides programs of study and implementation guides for teachers and develops or authorizes learning resources for students in all grades and subjects.

Overall Percentage of Self-Identified First Nations, Métis and Inuit Students Who Achieved Standards on Grade 6 and 9 Provincial Achievement Tests in Language Arts



Source: Alberta Education

Notes:

- The results reported are solely based on students who identified themselves as Indian/First Nations, Métis and Inuit. These students may not be fully representative of the population of Aboriginal students. Discretion should be applied when interpreting the results over time.
- The percentages of students who achieved the acceptable standard include the students who achieved the standard of excellence.
- Overall Language Arts results are a weighted average based on total enrolment in Grades 6 and 9 Language Arts courses.
- Participation in provincial achievement tests was impacted by the flooding in southern Alberta in June 2013 and by the fires in Fort McMurray in May to June 2016. Caution should be exercised when interpreting the results over time.
- All results have been adjusted to reflect the change from previous data source systems to Provincial Approach to Student Information (PASI).
- See Endnote C, Provincial Achievement Tests, pages 151-152.

Self-Identified First Nations, Métis and Inuit Participation Rates for Language Arts Provincial Achievement Tests *(in percentages)*

	Subject	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Grade 6							
	English Language Arts	87	87	86	87	88	Data not available
	French Language Arts	95	99	93	94	97	
	Français	*	*	100	100	*	
Grade 9							
	English Language Arts	76	79	79	80	80	Data not available
	English Language Arts (Knowledge and Employability)	71	76	76	75	74	
	French Language Arts	100	92	97	89	96	
	Français	*	*	*	*	*	
Overall Language Arts							
		81.4	83.5	82.9	83.3	83.8	Data not available

Source: Alberta Education

Notes:

- An asterisk (*) indicates data suppression has been applied because fewer than six self-identified First Nations, Métis and Inuit students wrote the test.
- Knowledge and Employability courses are designed for students who meet enrolment criteria and learn best through experiences that integrate essential and employability skills in occupational contexts.
- Participation in provincial achievement tests was impacted by the flooding in southern Alberta in June 2013 and by the fire in Fort McMurray in May to June 2016. Caution should be exercised when interpreting the results over time.
- All results have been adjusted to reflect the change from previous data source systems to the Provincial Approach to Student Information (PASI).

2.a First Nations, Métis and Inuit Achievement Test Results in Language Arts by Individual Subject for Students in Grades 6 and 9

Rationale

- Self-identified First Nations, Métis and Inuit student results on provincial achievement tests in each grade and subject provide detailed information on whether elementary and junior high self-identified First Nations, Métis and Inuit students are achieving high standards in Language Arts, an important outcome for Alberta's K–12 education system.

Target

- Targets for individual Language Arts subject results were not set in the 2016-19 Business Plan.

Discussion

- Provincial assessment measure results for 2016-17 will be available in October 2017 and published in the Annual Report Update.
- Based on 2011-12 to 2015-16 data, the proportion of self-identified First Nations, Métis and Inuit students achieving the acceptable standard has increased over time for English Language Arts 9 and remained stable for English Language Arts 6.
- Based on 2011-12 to 2015-16 data, the proportion of self-identified First Nations, Métis and Inuit students achieving the standard of excellence has increased for English Language Arts 6 and remained stable for English Language Arts 9.
- As adult literacy studies are not conducted regularly, Grade 9 results in Language Arts are regarded as indicators of literacy. Self-identified First Nations, Métis and Inuit students who achieve the acceptable standard have developed the foundational skills needed to become literate adults. As indicated above, results at the acceptable standard have increased for English Language Arts 9.
- Note that the flooding in southern Alberta in the summer of 2013 and the fire in Fort McMurray in May to June 2016 may have impacted the overall provincial results. Caution needs to be exercised when interpreting the results over time.

Percentages of Self-Identified First Nations, Métis and Inuit Students in Grades 6 and 9 Who Achieved Standards on Provincial Achievement Tests in Language Arts

Subject	Standard	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	Targets 2016-17
Grade 6								
English Language Arts	excellence	5.1	4.7	5.3	7.3	7.1	Data not available	
	acceptable	67.7	68.5	68.0	69.0	69.3		
French Language Arts	excellence	14.8	7.9	7.2	10.1	7.8		
	acceptable	85.2	76.4	77.1	76.4	78.9		
Français	excellence	*	*	0.0	0.0	*		
	acceptable	*	*	83.3	85.7	*		
Grade 9								
English Language Arts	excellence	4.1	4.6	4.5	4.0	4.4	Data not available	
	acceptable	51.9	58.8	55.3	54.5	56.2		
English Language Arts (Knowledge and Employability)	excellence	4.4	2.4	3.8	5.1	3.2		
	acceptable	48.4	57.1	58.2	57.2	54.5		
French Language Arts	excellence	7.7	6.3	3.0	3.7	1.3		
	acceptable	83.1	77.8	73.1	74.1	58.7		
Français	excellence	*	*	*	*	*		
	acceptable	*	*	*	*	*		
Overall Language Arts								
	excellence	4.8	4.6	4.9	5.8	5.7	Data not available	6.5
	acceptable	60.0	64.3	61.9	62.4	63.0		63.3

Source: Alberta Education

Notes:

- The results reported are solely based on students who identified themselves as Indian/First Nations, Métis and Inuit. These students may not be fully representative of the population of Aboriginal students. Discretion should be applied when interpreting the results over time.
- The percentages of students who achieved the acceptable standard include the students who achieved the standard of excellence.
- An asterisk (*) indicates data suppression has been applied because fewer than six self-identified First Nations, Métis and Inuit students wrote the test.
- Knowledge and Employability courses are designed for students who meet enrolment criteria and learn best through experiences that integrate essential and employability skills in occupational contexts.
- Participation in provincial achievement tests was impacted by the flooding in southern Alberta in June 2013 and by the fire in Fort McMurray in May to June 2016. Caution should be exercised when interpreting the results over time.
- All results have been adjusted to reflect the change from previous data source systems to the Provincial Approach to Student Information (PASI).
- See Endnote C, Provincial Achievement Tests, pages 151-152.

2.a Overall First Nations, Métis and Inuit Achievement Test Results in Mathematics

Rationale

- Overall First Nations, Métis and Inuit student achievement of standards on provincial achievement tests is a sound indicator of whether elementary and junior high self-identified First Nations, Métis and Inuit students are achieving high standards in Mathematics, an important outcome for Alberta's K–12 education system.

Target

- The targets for the overall Mathematics results could not be assessed as current year data are not available.

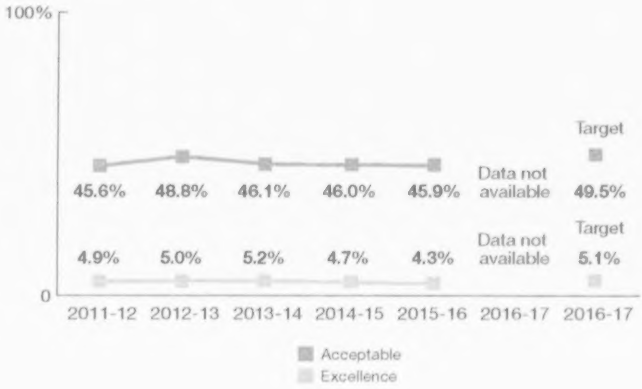
Discussion

- Provincial assessment measure results for 2016-17 will be available in October 2017 and published in the Annual Report Update.

- Overall results in Mathematics are calculated as an average of the results in the following three subjects, weighted by the number of individuals that were enrolled:
  - Mathematics 6
  - Mathematics 9
  - Mathematics 9 (Knowledge and Employability)

- From 2011-12 to 2015-16, the overall proportion of self-identified First Nations, Métis and Inuit students achieving the acceptable standard and the standard of excellence in Mathematics have remained stable over time.

Overall Percentages of Self-Identified First Nations, Métis and Inuit Students Who Achieved Standards on Grades 6 and 9 Provincial Achievement Tests in Mathematics



Source: Alberta Education

Notes:

- The results reported are solely based on students who identified themselves as Indian/First Nations, Métis and Inuit. These students may not be fully representative of the population of Aboriginal students. Discretion should be applied when interpreting the results over time.
- The percentages of students who achieved the acceptable standard include the students who achieved the standard of excellence.
- Overall results are a weighted average based on total enrolment in Grades 6 and 9 Mathematics courses.
- Participation in provincial achievement tests was impacted by the flooding in southern Alberta in June 2013 and by the fire in Fort McMurray in May to June 2016. Caution should be exercised when interpreting the results over time.
- All results have been adjusted to reflect the change from previous data source systems to the Provincial Approach to Student Information (PASI).
- See Endnote C, Provincial Achievement Tests, pages 151-152.

Self-Identified First Nations, Métis and Inuit Participation Rates for Mathematics Provincial Achievement Tests *(in percentages)*

	Subject	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Grade 6							
	Mathematics	86	87	86	86	87	Data not available
Grade 9							
	Mathematics	77	81	80	81	81	Data not available
	Mathematics (Knowledge and Employability)	79	84	82	82	81	
Overall Mathematics							
		81.8	84.4	83.2	83.7	83.9	Data not available

Source: Alberta Education

Notes:

- Knowledge and Employability courses are designed for students who meet enrolment criteria and learn best through experiences that integrate essential and employability skills in occupational contexts.
- Participation in provincial achievement tests was impacted by the flooding in southern Alberta in June 2013 and by the fire in Fort McMurray in May to June 2016. Caution should be exercised when interpreting the results over time.
- All results have been adjusted to reflect the change from previous data source systems to the Provincial Approach to Student Information (PASI).

2.a First Nations, Métis and Inuit Achievement Test Results in Mathematics by Individual Subject for Students in Grades 6 and 9

Rationale

- Self-identified First Nations, Métis and Inuit student results on provincial achievement tests in each grade and subject provide detailed information on whether self-identified elementary and junior high First Nations, Métis and Inuit students are achieving high standards in Mathematics, an important outcome for Alberta's K–12 education system.

Target

- Targets for individual Mathematics subject results were not set in the 2016-19 Business Plan.

Discussion

- Provincial assessment measure results for 2016-17 will be available in October 2017 and published in the Annual Report Update.
- From 2011-12 to 2015-16, the proportion of self-identified First Nations, Métis and Inuit students achieving the acceptable standard has increased over time for Mathematics 9 and decreased for Mathematics 6.
- From 2011 to 2015-16, the proportion of self-identified First Nations, Métis and Inuit students achieving the standard of excellence has remained stable over time for Mathematics 6 and 9.
- Note that the flooding in southern Alberta in the summer of 2013 and the fire in Fort McMurray in May to June 2016 may have impacted the overall provincial results. Caution needs to be exercised when interpreting the results over time.

Percentages of Self-Identified First Nations, Métis and Inuit Students in Grades 6 and 9 Who Achieved Standards on Provincial Achievement Tests in Mathematics

Subject	Standard	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	Targets 2016-17
Grade 6								
Mathematics	excellence	4.4	4.5	4.4	3.9	3.6	Data not available	
	acceptable	52.3	51.9	50.0	51.2	49.0		
Grade 9								
Mathematics	excellence	4.5	5.1	4.8	4.7	4.7	Data not available	
	acceptable	37.0	43.0	40.1	37.9	41.1		
Mathematics (Knowledge and Employability)	excellence	10.0	8.8	13.4	10.4	6.1		
	acceptable	50.7	59.1	56.9	58.3	51.6		
Overall Mathematics								
	excellence	4.9	5.0	5.2	4.7	4.3	Data not available	5.1
	acceptable	45.6	48.8	46.1	46.0	45.9		49.5

Source: Alberta Education

Notes:

- The percentages of students who achieved the acceptable standard include the students who achieved the standard of excellence.
- Knowledge and Employability courses are designed for students who meet enrolment criteria and learn best through experiences that integrate essential and employability skills in occupational contexts.
- Participation in provincial achievement tests was impacted by the flooding in southern Alberta in June 2013 and by the fire in Fort McMurray in May to June 2016. Caution should be exercised when interpreting the results over time.
- All results have been adjusted to reflect the change from previous data source systems to the Provincial Approach to Student Information (PASI).
- See Endnote C, Provincial Achievement Tests, pages 151-152.

2.a Overall First Nations, Métis and Inuit Achievement Test Results in Social Studies

Rationale

- Overall First Nations, Métis and Inuit student achievement of standards on provincial achievement tests is a sound indicator of whether elementary and junior high self-identified First Nations, Métis and Inuit students are achieving high standards in Social Studies, an important outcome for Alberta's K-12 education system.

Target

- The targets for the overall Social Studies results could not be assessed as current year data are not available.

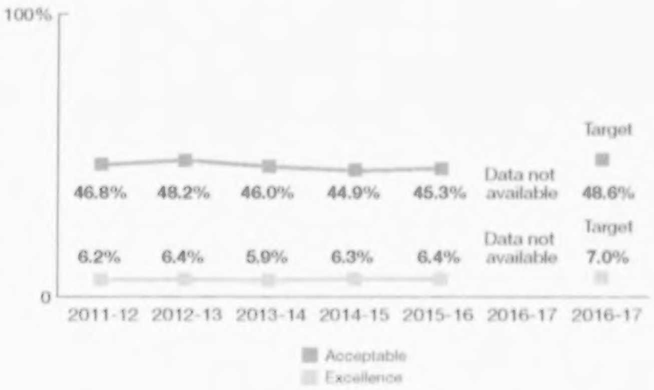
Discussion

- Provincial assessment measure results for 2016-17 will be available in October 2017 and published in the Annual Report Update.

- Overall results in Social Studies are calculated as an average of the results in the following three subjects, weighted by the number of individuals that were enrolled:
  - Social Studies 6
  - Social Studies 9
  - Social Studies 9 (Knowledge and Employability)

- From 2011-12 to 2015-16, the overall proportions of self-identified First Nations, Métis and Inuit students achieving the acceptable standard and the standard of excellence in Social Studies have remained stable over time.

Overall Percentages of Self-Identified First Nations, Métis and Inuit Students Who Achieved Standards on Grades 6 and 9 Provincial Achievement Tests in Social Studies



Source: Alberta Education

Notes:

- The results reported are solely based on students who identified themselves as Indian/First Nations, Métis and Inuit. These students may not be fully representative of the population of Aboriginal students. Discretion should be applied when interpreting the results over time.
- The percentages of students who achieved the acceptable standard include the students who achieved the standard of excellence.
- Overall results are a weighted average based on total enrolment in Grades 6 and 9 Social Studies courses.
- Participation in provincial achievement tests was impacted by the flooding in southern Alberta in June 2013 and by the fire in Fort McMurray in May to June 2016. Caution should be exercised when interpreting the results over time.
- All results have been adjusted to reflect the change from previous data source systems to the Provincial Approach to Student Information (PASI).
- See Endnote C, Provincial Achievement Tests, pages 151-152.

Self-Identified First Nations, Métis and Inuit Participation Rates for Social Studies Provincial Achievement Tests *(in percentages)*

	Subject	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Grade 6							
	Social Studies	88	86	85	85	87	Data not available
Grade 9							
	Social Studies	76	81	80	80	81	Data not available
	Social Studies (Knowledge and Employability)	75	82	79	80	77	
Overall Social Studies							
		82.1	84.0	82.6	82.6	83.4	Data not available

Source: Alberta Education

Notes:

- The percentages of students who achieved the acceptable standard include the students who achieved the standard of excellence.
- Knowledge and Employability courses are designed for students who meet enrolment criteria and learn best through experiences that integrate essential and employability skills in occupational contexts.
- Participation in provincial achievement tests was impacted by the flooding in southern Alberta in June 2013 and by the fire in Fort McMurray in May to June 2016. Caution should be exercised when interpreting the results over time.
- All results have been adjusted to reflect the change from previous data source systems to the Provincial Approach to Student Information (PASI).

2.a First Nations, Métis and Inuit Achievement Test Results in Social Studies by Individual Subject for Students in Grades 6 and 9

Rationale

- Self-identified First Nations, Métis and Inuit student results on provincial achievement tests in each grade and subject provide detailed information on whether elementary and junior high self-identified First Nations, Métis and Inuit students are achieving high standards in Social Studies, an important outcome for Alberta's K–12 education system.

Target

- Targets for individual Social Studies subject results were not set in the 2016-19 Business Plan.

Discussion

- Provincial assessment measure results for 2016-17 will be available in October 2017 and published in the Annual Report Update.
- From 2011-12 to 2015-16, the proportion of self-identified First Nations, Métis and Inuit students achieving the acceptable standard decreased over time for Social Studies 6, and remained stable for Social Studies 9 and Social Studies 9 (Knowledge and Employability).
- From 2011-12 to 2015-16, the proportion of self-identified First Nations, Métis and Inuit students achieving the standard of excellence has remained stable over time for Social Studies 6 and 9, and Social Studies 9 (Knowledge and Employability).
- Note that the flooding in southern Alberta in the summer of 2013 and the fire in Fort McMurray in May to June 2016 may have impacted the overall provincial results. Caution needs to be exercised when interpreting the results over time.

Percentages of Self-Identified First Nations, Métis and Inuit Students in Grades 6 and 9 Who Achieved Standards on Provincial Achievement Tests in Social Studies

Subject	Standard	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	Targets 2016-17
Grade 6								
Social Studies	excellence	6.3	5.3	4.7	5.9	6.7	Data not available	
	acceptable	51.9	50.5	47.9	47.6	49.0		
Grade 9								
Social Studies	excellence	5.8	7.4	7.0	6.7	5.8	Data not available	
	acceptable	40.2	43.6	42.7	40.6	40.5		
Social Studies (Knowledge and Employability)	excellence	8.4	9.9	7.1	8.4	7.2		
	acceptable	53.6	59.9	58.0	55.2	49.4		
Overall Social Studies								
	excellence	6.2	6.4	5.9	6.3	6.4	Data not available	7.0
	acceptable	46.8	48.2	46.0	44.9	45.3		48.6

Source: Alberta Education

Notes:

- The percentages of students who achieved the acceptable standard include the students who achieved the standard of excellence.
- Knowledge and Employability courses are designed for students who meet enrolment criteria and learn best through experiences that integrate essential and employability skills in occupational contexts.
- Participation in provincial achievement tests was impacted by the flooding in southern Alberta in June 2013 and by the fire in Fort McMurray in May to June 2016. Caution should be exercised when interpreting the results over time.
- All results have been adjusted to reflect the change from previous data source systems to the Provincial Approach to Student Information (PASI).
- See Endnote C, Provincial Achievement Tests, pages 151-152.

2.a Overall First Nations, Métis and Inuit Achievement Test Results in Science

Rationale

- Overall First Nations, Métis and Inuit student achievement of standards on provincial achievement tests is a sound indicator of whether elementary and junior high self-identified First Nations, Métis and Inuit students are achieving high standards in Science, an important outcome for Alberta's K–12 education system.

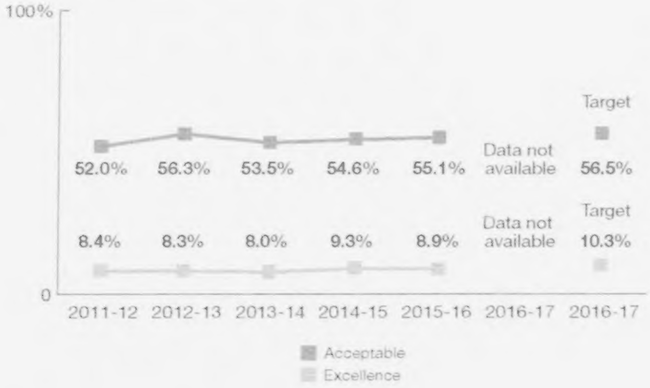
Target

- The targets for the overall Science results could not be assessed as current year data are not available.

Discussion

- Provincial assessment measure results for 2016-17 will be available in October 2017 and published in the Annual Report Update.
- Overall results in Science are calculated as an average of the results in the following three subjects, weighted by the number of individuals that were enrolled:
  - Science 6
  - Science 9
  - Science 9 (Knowledge and Employability)
- From 2011-12 to 2015-16, the overall proportion of self-identified First Nations, Métis and Inuit students achieving the acceptable standard in Science has increased over time. The proportion achieving the standard of excellence has remained stable over time.

Overall Percentages of Self-Identified First Nations, Métis and Inuit Students Who Achieved Standards on Grades 6 and 9 Provincial Achievement Tests in Science



Source: Alberta Education

Notes:

- The results reported are solely based on students who identified themselves as Indian/First Nations, Métis and Inuit. These students may not be fully representative of the population of Aboriginal students. Discretion should be applied when interpreting the results over time.
- The percentages of students who achieved the acceptable standard include the students who achieved the standard of excellence.
- Overall Science results are a weighted average based on total enrolment in Grades 6 and 9 Science courses.
- Participation in provincial achievement tests was impacted by the flooding in southern Alberta in June 2013 and by the fire in Fort McMurray in May to June 2016. Caution should be exercised when interpreting the results over time.
- All results have been adjusted to reflect the change from previous data source systems to the Provincial Approach to Student Information (PASI).
- See Endnote C: Provincial Achievement Tests, pages 151-152.

Self-Identified First Nations, Métis and Inuit Participation Rates for Science Provincial Achievement Tests *(in percentages)*

	Subject	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Grade 6							
	Science	88	88	86	87	88	Data not available
Grade 9							
	Science	78	82	81	82	83	Data not available
	Science (Knowledge and Employability)	78	85	83	81	80	
Overall Science							
		82.9	85.3	83.5	84.4	85.0	Data not available

Source: Alberta Education

Notes:

- Knowledge and Employability courses are designed for students who meet enrolment criteria and learn best through experiences that integrate essential and employability skills in occupational contexts.
- Participation in provincial achievement tests was impacted by the flooding in southern Alberta in June 2013 and by the fire in Fort McMurray in May to June 2016. Caution should be exercised when interpreting the results over time.
- All results have been adjusted to reflect the change from previous data source systems to the Provincial Approach to Student Information (PASI).

2.a First Nations, Métis and Inuit Achievement Test Results in Science by Individual Subject for Students in Grades 6 and 9

Rationale

- Self-identified First Nations, Métis and Inuit student results on provincial achievement tests in each grade and subject provide detailed information on whether elementary and junior high self-identified First Nations, Métis and Inuit students are achieving high standards in Science, an important outcome for Alberta's K–12 education system.

Target

- Targets for individual Science subject results were not set in the 2016-19 Business Plan.

Discussion

- Provincial assessment measure results for 2016-17 will be available in October 2017 and published in the Annual Report Update.
- From 2011-12 to 2015-16, the proportion of self-identified First Nations, Métis and Inuit students achieving the acceptable standard has increased for Science 9, and has remained stable over time for Science 6 and Science 9 (Knowledge and Employability).
- From 2011-12 to 2015-16, the proportion of self-identified First Nations, Métis and Inuit students achieving the standard of excellence has increased for Science 9, has remained stable over time for Science 6, and has decreased for Science 9 (Knowledge and Employability).
- Note that the flooding in southern Alberta in the summer of 2013 and the fire in Fort McMurray in May to June 2016 may have impacted the overall provincial results. Caution needs to be exercised when interpreting the results over time.

Percentages of Self-Identified First Nations, Métis and Inuit Students in Grades 6 and 9 Who Achieved Standards on Provincial Achievement Tests in Science

Subject	Standard	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	Targets 2016-17
Grade 6								
Science	excellence acceptable	10.4 57.3	8.8 59.0	8.3 55.7	10.6 57.8	10.3 58.6	Data not available	
Grade 9								
Science	excellence acceptable	5.7 45.2	7.0 51.9	7.4 50.4	7.5 50.0	7.3 50.6	Data not available	
Science (Knowledge and Employability)	excellence acceptable	12.3 59.9	13.5 64.2	10.8 61.4	12.3 62.0	8.0 58.8		
Overall Science								
	excellence acceptable	8.4 52.0	8.3 56.3	8.0 53.5	9.3 54.6	8.9 55.1	Data not available	10.3 56.5

Source: Alberta Education

Notes:

- The percentages of students who achieved the acceptable standard include the students who achieved the standard of excellence.
- Knowledge and Employability courses are designed for students who meet enrolment criteria and learn best through experiences that integrate essential and employability skills in occupational contexts.
- Participation in provincial achievement tests was impacted by the flooding in southern Alberta in June 2013 and by the fire in Fort McMurray in May to June 2016. Caution should be exercised when interpreting the results over time.
- All results have been adjusted to reflect the change from previous data source systems to the Provincial Approach to Student Information (PASI).
- See Endnote C: Provincial Achievement Tests, pages 151-152.

2.b Overall First Nations, Métis and Inuit Diploma Examination Results in Language Arts

Rationale

- Self-identified First Nations, Métis and Inuit student results on diploma examinations are a solid indicator of whether high school students are achieving high standards.

- The Language Arts diploma examination measure is an aggregate of four Language Arts courses. This reflects a focus on fundamental literacy skills, an important outcome for Alberta's K–12 education system.

Targets

- The targets for overall Language Arts diploma examination results could not be assessed as current year data are not available.

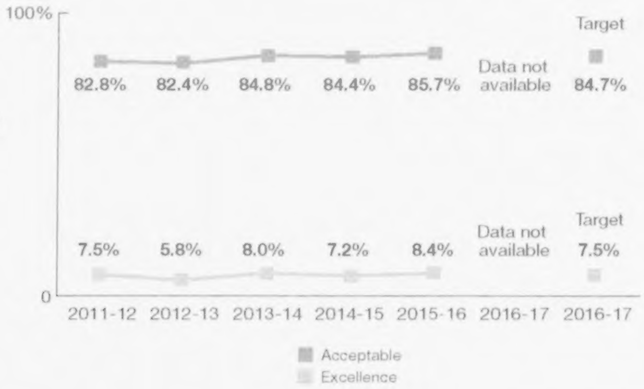
Discussion

- Provincial assessment measure results for 2016-17 will be available in October 2017 and published in the Annual Report Update.

- The Language Arts measure is an average of the results in the following four subjects, weighted by the total number of individuals that wrote each of the exams:
  - English Language Arts 30-1
  - English Language Arts 30-2
  - French Language Arts 30-1
  - Français 30-1

- Based on 2011-12 to 2015-16 data, the proportion of self-identified First Nations, Métis and Inuit students achieving the acceptable standard in Language Arts has increased over time primarily due to higher results in English Language Arts 30-1. The proportion achieving the standard of excellence has remained stable over time.

Overall Percentages of Self-Identified First Nations, Métis and Inuit Students Who Achieved Standards on Diploma Examinations in Language Arts



Source: Alberta Education

Notes:

- The percentages of students who achieved the acceptable standard include the students who achieved the standard of excellence.
- Overall results for language arts are a weighted average of results for the four language arts subjects.
- Participation in diploma examinations was impacted by the flooding in southern Alberta in June 2013 and by the fire in Fort McMurray in May to June 2016. Caution should be exercised when interpreting the results over time.
- All results have been adjusted to reflect the change from previous data source systems to the Provincial Approach to Student Information (PASI).
- See Endnote C, Diploma Examinations, page 153.

Percentages of Self-Identified First Nations, Métis and Inuit Students Writing Language Arts Diploma Examinations Who Achieved Standards

Subject	Standard	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	Targets 2016-17
English Language Arts 30-1	excellence acceptable	5.1 75.1	4.1 74.5	5.4 79.6	5.4 79.4	4.7 80.7	Data not available	
English Language Arts 30-2	excellence acceptable	9.3 88.3	7.1 87.6	9.7 88.2	8.4 87.4	11.2 89.2		
French Language Arts 30-1	excellence acceptable	4.8 85.7	0.0 100.0	7.4 92.6	3.1 93.8	4.3 91.3		
Français 30-1	excellence acceptable	n/a n/a	n/a n/a	* *	* *	* *		
Overall Language Arts	excellence acceptable	7.5 82.8	5.8 82.4	8.0 84.8	7.2 84.4	8.4 85.7	Data not available	7.5 84.7

Source: Alberta Education

Notes:

- The percentages of students who achieved the acceptable standard include the percentages of students who achieved the standard of excellence.
- An asterisk (*) indicates data suppression has been applied because fewer than six self-identified First Nations, Métis and Inuit students wrote the test, while n/a indicates no self-identified First Nations, Métis and Inuit students wrote the test.
- Equating of diploma examinations has been phased in over the past number of years making results directly comparable from year to year for the equated tests. Results are comparable for all years reported from 2011-12 to 2015-16 for English Language Arts 30-1 and 30-2, but not for French Language Arts 30-1 and Français 30-1.
- Overall results for language arts are a weighted average of results for the four language arts subjects.
- Participation in diploma examinations was impacted by the flooding in southern Alberta in June 2013 and by the fire in Fort McMurray in May to June 2016. Caution should be exercised when interpreting the results over time.
- All results have been adjusted to reflect the change from previous data source systems to the Provincial Approach to Student Information (PASI).
- See Endnote C: Diploma Examinations, page 153.

2.b Overall First Nations, Métis and Inuit Diploma Examination Results in Social Studies

Rationale

- Self-identified First Nations, Métis and Inuit student results on diploma examinations are a solid indicator of whether high school students are achieving high standards.

- The Social Studies diploma examination measure is an aggregate of two courses. This measure reflects a focus on students affirming their place as citizens in an inclusive, democratic society, an important outcome for Alberta's K–12 education system.

Targets

- The targets for overall Social Studies diploma examination results could not be assessed as current year data are not available.

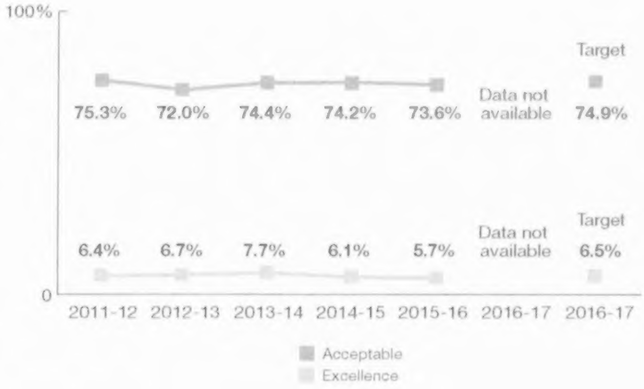
Discussion

- Provincial assessment measure results for 2016-17 will be available in October 2017 and published in the Annual Report Update.

- The Social Studies measure is an average of the results in the following two subjects, weighted by the total number of individuals that wrote each of the exams:
  - Social Studies 30-1
  - Social Studies 30-2

- Based on 2011-12 to 2015-16 data, the overall proportions of self identified First Nations, Métis and Inuit students achieving the acceptable standard and the standard of excellence in Social Studies have remained stable over time.

Overall Percentages of Self-Identified First Nations, Métis and Inuit Students Who Achieved Standards on Diploma Examinations in Social Studies



Source: Alberta Education

Notes:

- The percentages of students who achieved the acceptable standard include the students who achieved the standard of excellence.

- Overall results for social studies are a weighted average of results for the two social studies subjects.

- Participation in diploma examinations was impacted by the flooding in southern Alberta in June 2013 and by the fire in Fort McMurray in May to June 2016. Caution should be exercised when interpreting the results over time.

- All results have been adjusted to reflect the change from previous data source systems to the Provincial Approach to Student Information (PASI).

- See Endnote C, Diploma Examinations, page 153.

Percentages of Self-Identified First Nations, Métis and Inuit Students Writing Social Studies Diploma Examinations Who Achieved Standards

Subject	Standard	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	Targets 2016-17
Social Studies 30-1	excellence	6.3	5.5	4.8	6.4	6.6	Data not available	
	acceptable	75.7	72.0	72.3	77.6	72.5		
Social Studies 30-2	excellence	6.5	7.3	9.1	5.9	5.3		
	acceptable	75.1	72.0	75.4	72.7	74.1		
Overall Social Studies	excellence	6.4	6.7	7.7	6.1	5.7	Data not available	6.5
	acceptable	75.3	72.0	74.4	74.2	73.6		74.9

Source: Alberta Education

Notes:

- The percentages of students who achieved the acceptable standard include the percentages of students who achieved the standard of excellence.
- Equating of diploma examinations has been phased in over the past number of years making results directly comparable from year to year for the equated tests. Results are comparable for Social Studies 30-1 since 2012-13, and Social Studies 30-2 since 2011-12.
- Overall results for Social Studies are a weighted average of results for the two Social Studies subjects.
- Participation in diploma examinations was impacted by the flooding in southern Alberta in June 2013 and by the fire in Fort McMurray in May to June 2016. Caution should be exercised when interpreting the results over time.
- All results have been adjusted to reflect the change from previous data source systems to the Provincial Approach to Student Information (PASI).
- See Endnote C, Diploma Examinations, page 153.

2.b Overall First Nations, Métis and Inuit Diploma Examination Results in Science

Rationale

- Self-identified First Nations, Métis and Inuit student results on diploma examinations are a solid indicator of whether high school students are achieving high standards.
- The Science diploma examination measure is an aggregate of four courses. This measure reflects a focus on skills and attitudes needed to solve problems and make decisions, an important outcome for Alberta's K–12 education system.

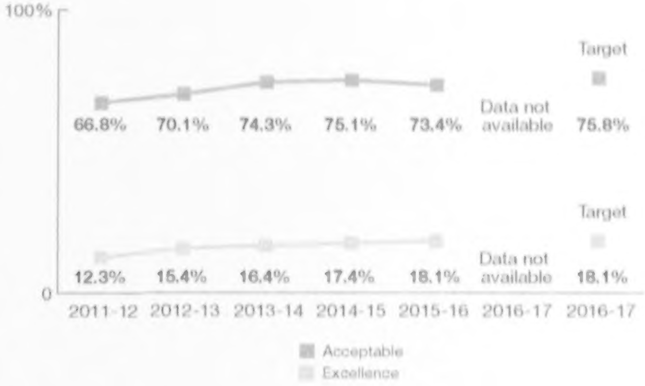
Targets

- The targets for overall Science diploma examination results could not be assessed as current year data are not available.

Discussion

- Provincial assessment measure results for 2016-17 will be available in October 2017 and published in the Annual Report Update.
- The Science measure is an average of the results in the following four subjects, weighted by the total number of individuals that wrote each of the exams:
  - Biology 30
  - Chemistry 30
  - Physics 30
  - Science 30
- Based on 2011-12 to 2015-16 data, the overall proportions of self-identified First Nations, Métis and Inuit students achieving the acceptable standard and the standard of excellence in Science have increased over time.

Overall Percentages of Self-Identified First Nations, Métis and Inuit Students Who Achieved Standards on Diploma Examinations in Science



Source: Alberta Education

Notes:

- The percentages of students who achieved the acceptable standard include the students who achieved the standard of excellence.
- Overall results for science are a weighted average of results for the four science subjects.
- Participation in diploma examinations was impacted by the flooding in southern Alberta in June 2013 and by the fire in Fort McMurray in May to June 2016. Caution should be exercised when interpreting the results over time.
- All results have been adjusted to reflect the change from previous data source systems to the Provincial Approach to Student Information (PASI).
- See Endnote C, Diploma Examinations, page 150.

Percentages of Self-Identified First Nations, Métis and Inuit Students Writing Science Diploma Examinations Who Achieved Standards

Subject	Standard	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	Targets 2016-17
Biology 30	excellence	11.3	14.5	14.3	17.4	16.1	Data not available	
	acceptable	68.1	72.0	74.9	75.9	72.2		
Chemistry 30	excellence	12.1	14.3	16.4	16.5	17.6		
	acceptable	61.0	59.9	71.5	71.6	72.2		
Physics 30	excellence	11.4	17.5	18.7	20.6	24.5		
	acceptable	63.2	72.2	67.7	78.4	75.5		
Science 30	excellence	16.1	17.7	19.6	16.6	19.2		
	acceptable	77.2	79.1	81.5	76.1	76.1		
Overall Science	excellence	12.3	15.4	16.4	17.4	18.1	Data not available	18.1
	acceptable	66.8	70.1	74.3	75.1	73.4		75.8

Source: Alberta Education

Notes:

- The percentages of students who achieved the acceptable standard include the percentages of students who achieved the standard of excellence.
- Equating of diploma examinations has been phased in over the past number of years making results directly comparable from year to year for the equated tests. Results are comparable for Biology 30 since 2008-09, Science 30 and Chemistry 30 since 2010-11, and Physics 30 since 2013-14.
- Overall results for Science are a weighted average of results for the four Science subjects.
- Participation in diploma examinations was impacted by the flooding in southern Alberta in June 2013 and by the fire in Fort McMurray in May to June 2016. Caution should be exercised when interpreting the results over time.
- All results have been adjusted to reflect the change from previous data source systems to the Provincial Approach to Student Information (PASI).
- See Endnote C: Diploma Examinations, page [illegible].

2.c Diploma Examination Participation of Self-Identified First Nations, Métis and Inuit Students

Rationale

- Participation in four or more diploma examinations reflects the intent of the Alberta programs of study and gives appropriate emphasis to the four core subjects of language arts, mathematics, the sciences and social studies, which are the foundation of basic education.

Target

- The target was met as the current result is not significantly different from the target value.

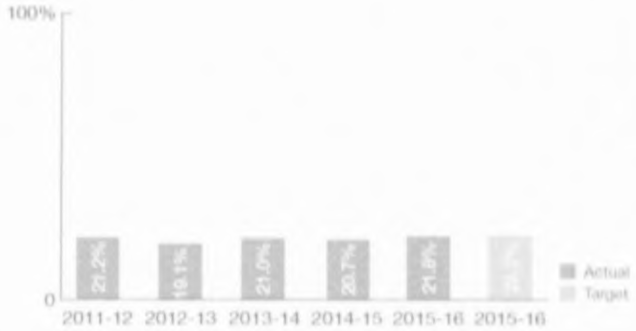
Discussion

- In 2015-16, 21.8 per cent of self-identified First Nations, Métis and Inuit high school students wrote four or more diploma examinations.

- Results have been stable over time since 2011-12, with some fluctuations.

- The vast majority of self-identified First Nations, Métis and Inuit students who have written four or more Diploma Examinations have taken courses in the four core subjects throughout high school. This positions them well to complete high school and enter post secondary programs or the workplace.

Percentages of Self-Identified First Nations, Métis and Inuit Students Writing Four or More Diploma Examinations within Three Years of Entering Grade 10



Source: Alberta Education

Notes:

- The most recent result available for this measure is for the 2015-16 school year as data for the measure lag a year.
- All results have been adjusted to reflect the change from previous data source systems to the Provincial Approach to Student Information (PASI).
- Participation in diploma examinations was impacted by the flooding in southern Alberta in June 2013 and by the fire in Fort McMurray in May to June 2016. Caution should be exercised when interpreting trends over time.
- Weighting of school-awarded marks in diploma courses increased from 50 per cent to 70 per cent in the 2015-16 school year. Caution should be exercised when interpreting trends over time.
- See Endnote C: Diploma Examination Participation Rate, page [illegible].

2.d Annual Dropout Rate of Self-Identified First Nations, Métis and Inuit Students

Rationale

- The self-identified First Nations, Métis and Inuit student dropout rate is an indicator of how well the needs of self-identified First Nations, Métis and Inuit students at risk of not completing high school are being addressed by the K–12 education system.

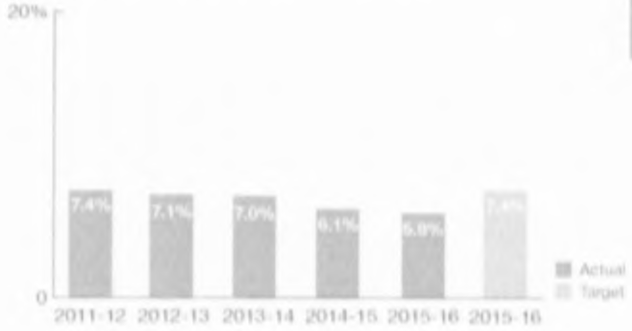
Target

- The target value was exceeded.

Discussion

- Enrolment data indicate that 5.8 per cent of self-identified First Nations, Métis and Inuit students aged 14–18 dropped out of school in 2015–16.
- The current dropout rate for self-identified First Nations, Métis and Inuit students, 5.8 per cent, is about twice the rate for students overall, 3.0 per cent. However, the dropout rate for self-identified First Nations, Métis and Inuit students has improved significantly over time.
- Efforts to improve high school completion rates, as well as the strategies to improve First Nations, Métis and Inuit parent and community engagement, are being implemented to encourage First Nations, Métis and Inuit students to complete school and help reduce their dropout rate.
- Dropping out of school may be a temporary interruption of a student's education. Of the self-identified First Nations, Métis and Inuit students who dropped out in 2014–15, about 22 per cent resumed their education in 2015–16.
- Some self-identified First Nations, Métis and Inuit students who do not complete high school in the basic education system do so as young adults in the adult learning system.

Annual Dropout Rates of Self-Identified First Nations, Métis and Inuit Students Aged 14-18 Years



Source: Alberta Education

Notes:

- The most recent results are for 2015-16 as the data for this measure lag a year.
- Self-identified First Nations, Métis and Inuit students aged 14-18 who, in the following year, are not enrolled in school (a K-12 school, an Alberta post-secondary institution or apprenticeship program) and have not completed high school are included in the annual dropout rate. For example, students aged 14-18 in 2014-15 were tracked for one year. Those who [illegible] and had not completed are included in the 2015-16 dropout rate.
- All results have been adjusted to reflect the change in [illegible] systems to Provincial Approach to Student Information (PASI).
- See Endnote C, page [illegible] for more information on the calculation of Annual Drop Out Rate.

2.e High School Completion of Self-Identified First Nations, Métis and Inuit Students

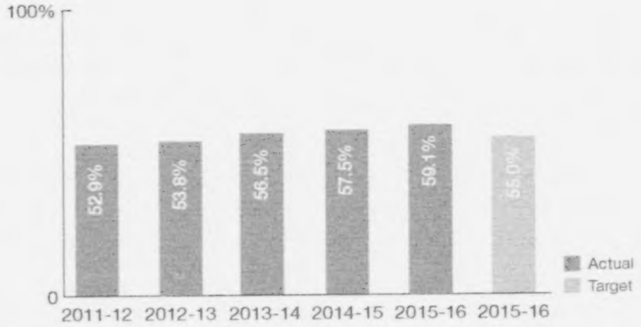
Rationale

- High school completion of self-identified First Nations, Métis and Inuit students is important for entry to the labour force and post-secondary programs. While the majority of self-identified First Nations, Métis and Inuit students complete high school within three years of entering Grade 10, the five-year rate recognizes that it may take more time for some self-identified First Nations, Métis and Inuit students to finish high school.
- In addition to those who earn a high school diploma or certificate, Alberta's high school completion rate of self-identified First Nations, Métis and Inuit students also includes students who enter an Alberta post-secondary institution or an apprenticeship program within five years of entering Grade 10. This acknowledges that students have completed the high school courses they need to continue their education in a post-secondary program.

Target

- The target was exceeded.

High School Completion Rate of Self-Identified First Nations, Métis and Inuit Students within Five Years of Entering Grade 10



Source: Alberta Education

Notes:

- The most recent results are for 2015-16 as the data for this measure lag a year.
- Included in the calculation of high school completion rates is an estimated adjustment for attrition (i.e., students moving out of province) using Statistics Canada estimates of out-migration.
- All results have been adjusted to reflect the change from previous data source systems to Provincial Approach to Student Information (PASI).
- Weighting of school-awarded marks in diploma courses increased from 50 per cent to 70 per cent in the 2015-16 school year. Caution should be exercised when interpreting trends over time.
- See Endnote C: High School Completion Rate, page 150.

Discussion

- In 2015-16, 59.1 per cent of self-identified First Nations, Métis and Inuit students completed high school within five years of entering Grade 10.
- The high school completion rate of self-identified First Nations, Métis and Inuit students has improved over time by 6.2 per cent from 52.9 per cent in 2011-12 to 59.1 per cent in 2015-16.
- The First Nations, Métis and Inuit Advisory Committee continued to provide guidance and wisdom to ministry projects to ensure authentic inclusion of First Nations, Métis and Inuit perspectives and experiences in historical and contemporary contexts in the draft curriculum standards and guidelines, and other initiatives and projects related to First Nations, Métis and Inuit student success.
- The three-year rate, 53.6 per cent, has also shown a significant improvement compared with the period before 2014-15 when it was below 48 per cent.
- Of the students who complete high school in five years, most (about 88% in 2014-15) complete in three years. This makes the three-year rate a reliable predictor of the five-year rate in subsequent years. Projections indicate the five-year rate is likely to increase over the next few years.

Percentages of First Nations, Métis and Inuit Students who Completed High School within Three and Five Years of Entering Grade 10

Grade 10 Year	3 Year Rate and Year	5 Year Rate and Year
2007-08		52.9% 2011-12
2008-09		53.8% 2012-13
2009-10	45.8% 2011-12	56.5% 2013-14
2010-11	45.6% 2012-13	57.6% 2014-15
2011-12	47.7% 2013-14	59.1% 2015-16
2012-13	50.2% 2014-15	
2013-14	53.6% 2015-16	

Source: Alberta Education

2.f First Nations, Métis and Inuit Student Engagement

Rationale

- First Nations, Métis and Inuit Students that are engaged in their learning are more likely to achieve academic success and complete high school. Engagement also assists in developing a positive disposition towards lifelong learning and working with others in social environments.

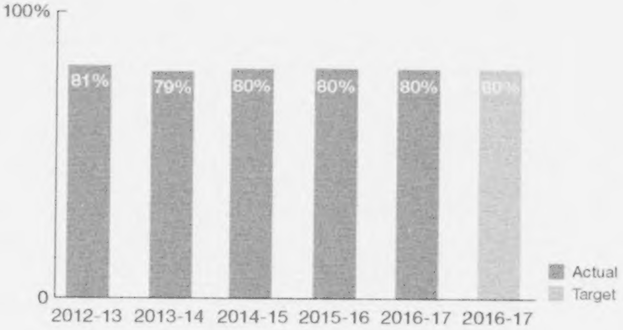
Target

- The target was met.

Discussion

- Overall survey results in 2016-17 indicate that 80 per cent of self-identified First Nations, Métis and Inuit high school students and parents agreed that students are engaged in their learning at school.
- Results overall and for the First Nations, Métis and Inuit high school students and parents have been stable over time.
- Parents of First Nations, Métis and Inuit students' results have been consistently higher than those of First Nations, Métis and Inuit students.
- First Nations, Métis and Inuit student agreement was low in the following areas:
  - hours spent by students outside of class studying and doing assignments
  - how many times students missed schools other than for illness (less than four times), and
  - how often students have asked questions in class or contributed to class discussions.

Overall Agreement of Self-Identified First Nations, Métis and Inuit High School Students and Parents that First Nations, Métis and Inuit Students are Engaged in their Learning at School



Source: Alberta Education: CCI Research Inc., 2013, 2014, 2015 and 2016; Advanis: 2017.

Survey Results *(in percentages)*

Respondent Group	2012-13	2013-14	2014-15	2015-16	2016-17
First Nations, Métis and Inuit High School Students	75	74	74	75	75
First Nations, Métis and Inuit Parents (ECS-12)	87	84	86	86	86
Overall Agreement	**81**	**79**	**80**	**80**	**80**

Source: Alberta Education: CCI Research Inc., 2013, 2014, 2015 and 2016; Advanis, 2017

Notes:

- For self-identified First Nations, Métis and Inuit high school students, the percentage reported is the average of the agreement/satisfaction and frequency levels for the following survey items:
  - » students are proud of their school
  - » students have a voice in decisions made at their school
  - » extent of student involvement in decisions made at their school
  - » satisfaction that school is contributing to the development of students' ability to take responsibility for their own learning
  - » students arrive at school ready to learn
  - » students are encouraged to try their best
  - » teachers give students the individual attention they require
  - » hours spent weekly outside of class studying and doing assignments (more than three hours)
  - » how often students have enjoyed completing a task that required a lot of thinking or mental effort
  - » how often students have asked questions in class or contributed to class discussions
  - » students have the opportunity to take part in classroom discussions and activities
  - » how much class work has emphasized understanding information and explaining ideas in your own words
  - » experience at school is contributing to your growth in thinking deeply and critically
  - » students get recognized for the positive things they do at school
  - » how many times during the school year you missed school other than for illness (less than four times), and
  - » how often during the school year you thought about dropping out of school (never).
- For the parents of self-identified First Nations, Métis and Inuit students, the percentage reported is the average of the satisfaction and agreement levels for the following survey items:
  - » satisfaction that school is contributing to the development of students' ability to take responsibility for their own learning
  - » students arrive at school ready to learn
  - » students are encouraged to try their best
  - » teachers give students the individual attention they require.
- Overall agreement rates are the average of agreement/satisfaction rates for each respondent group. See Endnote A, page 146, for information on averaging results within and across respondent groups.
- See Endnote A, pages 144-145, for information on surveys conducted for Alberta Education.

OUTCOME THREE

Alberta's education system is inclusive

Alberta Education is committed to promoting equitable opportunities for all learners and ensuring that every student in Alberta receives a high-quality education. In doing so, the department recognizes that every learner has unique needs. Some learners have profound and ongoing needs and others have short-term or situation-based needs. This calls for flexible and responsive learning environments that can adapt to the changing needs of learners. When teachers use evidence-based instructional practices and strategies to support student engagement, it can lead to greater achievement and success for all children and students.

Achievements

Key Strategy 3.1 – Ensure the education system creates environments in which all children and students belong, are supported and successful by strengthening inclusive education.

Inclusive Education

The goal of inclusive education is to ensure each learner experiences a feeling of belonging and receives a high-quality education, no matter their ability, disability, language, cultural background, sexual orientation, gender identity, or gender expression. Alberta Education is aligning and coordinating our actions in order to strengthen the inclusive education system. The *School Act* acknowledges that all education partners have a responsibility to ensure schools are welcoming, caring, respectful, and safe learning environments for everyone. Educational practices that are flexible and responsive to the strengths and needs of individual students can create inclusive learning experiences that ensure all students are successful (www.education.alberta.ca/inclusive-education/inclusive-education/). In 2016-17, inclusive education initiatives cost $438.6 million.

In 2016-17, Alberta Education:

- Supported the development of inclusive programs of study throughout the curriculum development and implementation process.
- Completed a review of the Attendance Board and initiated development of a plan for the future role of the department in supporting school authorities to address chronic student absenteeism.
- Expanded the Regional Collaborative Service Delivery (RCSD) program to First Nations communities. RCSD supports inclusion through enabling collaboration at local and regional levels between Alberta Health Services, Alberta Community and Social Services, Alberta Children's Services, school authorities, and community partners to better meet the needs of children, youth, and their families.

High School Completion

High school completion is a fundamental building block on which other educational and life goals are built. Among the key priorities of the province's education system is to ensure all students are successful – both in school and in life. But not every student completes high school and the decision to leave school early can result from a number of factors. Keeping students engaged and motivated to finish high school requires a variety of approaches and a great deal of collaboration. The Alberta high school completion strategic framework addresses the challenges students face in finishing high school and helps ensure all students are given the opportunity to succeed (www.education.alberta.ca/high-school-completion-strategic-framework/). In 2016-17, the high school completion strategic framework cost $1.2 million. A major initiative within high school completion is moving forward with high school redesign.

In 2016-17, Alberta Education:

- Collaborated with the Calgary Regional Consortium to create an exit/re-entry strategy toolkit and accompanying implementation supports to build jurisdiction capacity to support successful high school completion for all students.
- Supported the Hutterian Brethren education committee in helping colony ministers, parents, and students understand and navigate the public education system and promoting the success of students attending colony schools.

Moving Forward with High School Redesign

Moving forward with high school redesign is a province-wide initiative focused on three outcomes: engaged students, high levels of achievement, and quality teaching. Moving forward with high school redesign is about more than simply shifting a timetable. It's about shifting mindsets. While the timetable shift opens the door for schools to create flexible learning environments, the mindset shift leads to changes in practice that ensure flexible learning environments. The shift in mindset to a focus on student-centered learning happens as a number of key practices are put in place, including personalizing learning, developing meaningful relationships, creating rigorous and relevant learning opportunities, and supporting mastery learning. High schools are funded based on the student average frozen head counts over the last three years. The funding is no longer tied to credit enrolment units (www.education.alberta.ca/moving-forward-high-school-redesign/). In 2016-17, moving forward with high school redesign cost $872,000. This funding came out of the high school completion initiative.

In 2016-17, Alberta Education:

- Supported 235 schools and 55 school authorities as they implemented the *Ministerial order on student learning* (2013). The 55 authorities include 51 school jurisdictions that have one or more participating schools, one charter school, and four band schools.
- Held the moving forward with high school redesign collaborative event in Red Deer in October 2016. Over 550 participants attended the event. The theme of the collaborative was "Designing your high school: Creating the conditions for student success." Presentations have been posted to the Alberta Regional Professional Development Consortia (ARPDC) website for participating redesign schools and jurisdictions to access.

- Held moving forward with high school redesign network meetings in Grande Prairie, Calgary, Lethbridge, and Edmonton to deepen participants' understanding of high school redesign by sharing best practices, engaging in focused conversations, and networking with others.
- Supported ARPDC in the creation of three professional learning series videos and accompanying learning guides to support participating schools and school authorities. Each video supported a foundational principle for high school redesign: educator roles and professional development; personalization; and meaningful relationships.
- Strengthened capacity in the education system through semi-annual high school redesign visits with participating jurisdictions. The visits promoted evidence-driven dialogue on jurisdiction goals and school plans for high school completion and high school redesign.
- Conducted data analysis on historical funding claims to identify course submission trends.
- Calculated the fifth phase of high school redesign funding rates for approximately 23 schools using the existing funding model for the 2016-17 school year.
- Made funding allocations to participating school authorities.

Syrian Refugee Students

The Government of Alberta is committed to providing a welcoming new home for those fleeing violence in their homeland. In collaboration with federal, provincial, municipal, and community partners, as well as private individuals, Alberta Education is working to ensure resettlement happens in a thoughtful and helpful way that strengthens our communities. The department has contributed to refugee resettlement by leading educational programming for more than 1,800 new students. In 2016-17, supports for Syrian refugee students cost $14.3 million, which was budgeted within enrolment growth projections.

In 2016-17, Alberta Education:

- Shared ongoing information and support mechanisms with school authorities.
- Identified gaps between Alberta's education system and newcomer students' needs to leverage the current avenues of support to meet the specific needs of refugee students.
- Collaborated and shared effective practice with school authorities in Calgary, Red Deer, and Edmonton.
- Contributed to a network of Government of Alberta ministries and external service providers to share information and solve any education integration issues as they arose.

Key Strategy 3.2 – Build an integrated early learning and care system by collaborating with Human Services and Health.

Early Learning and Care

Lifelong learning begins the moment we are born. Services, supports, and programs for young children and their families are primarily provided by four Government of Alberta ministries: Alberta Education, Alberta Children's Services, Alberta Community and Social Services, and Alberta Health. The ministries work together to plan for and deliver the many early childhood programs, supports, and services needed to support young children and their families. Alberta Education is responsible for early childhood services (ECS). ECS is educational programming for children under the age of six and includes Kindergarten. In addition, children with severe disabilities or a severe delay involving language, may be eligible for ECS at two and a half years of age. In ECS programs, young children participate as active learners, build a shared set of experiences, and develop knowledge, skills, and attitudes that prepare them for future learning (www.education.alberta.ca/early-childhood-education/). In 2016-17, early learning and care systems cost $2.2 million.

In 2016-17, Alberta Education:

- Collaborated with Alberta Children's Services, Alberta Community and Social Services, and Alberta Health to explore and implement strategies that support a more integrated early childhood development, learning and care system of supports, services and programs.
- Collaborated with school authorities to complete the early development instrument (EDI). The EDI offers a snapshot of children's developmental health at school entry. Sixty-nine school authorities collected EDI information on 30,718 Kindergarten children. The EDI data will be shared with Alberta Health and Alberta Community and Social Services for use with the early childhood coalitions of Alberta and inform cross-ministry early learning and care initiatives.
- Led early learning and child care curriculum framework field testing. Ten school authorities, with MacEwan and Mount Royal universities' faculties of education, supported school and district leaders to implement the early learning and child care curriculum framework in 24 preschool classrooms.
- Supported the approval of an early childhood education university certificate at the University of Alberta. The certificate program, which is intended for early childhood educators across early learning settings, is delivered on-line. Three courses have been developed. The full certificate program will be launched in fall/winter terms 2017.
- Conducted nine ECS monitoring visits in various locations throughout the province, and provided feedback to operators in order to help enhance programs.
- Held ECS operator information sessions in Edmonton and Calgary to share learnings and effective practices, as observed from regular monitoring visits, with approximately 100 ECS operators.
- Provided translation, validation and implementation support for the French version of *Play, participation and possibilities: An early learning and child care curriculum framework for Alberta* (Jeu, participation et possibilités: Un cadre pédagogique pour les programmes d'apprentissage et de garde des jeunes enfants en Alberta) (www.childcareframework.com/resources/Jeu,%20participation%20et%20possibilite%CC%81s.pdf).

Key Strategy 3.3 – Foster welcoming, caring, respectful and safe learning environments.

Welcoming, Caring, Respectful, and Safe Learning Environments

Students, parents, and school authorities have responsibilities for ensuring welcoming, caring, respectful, and safe learning environments that respect diversity and nurture a sense of belonging and a positive sense of self. When students feel like they belong, it encourages them to stay in school to learn and succeed. In welcoming, caring, respectful, and safe learning environments, students, staff, families, and community partners treat each other fairly and kindly. In 2016-17, caring, respectful and safe learning environment initiatives cost $754,000. These learning environments:

- foster healthy and respectful relationships;
- promote students' feeling that adults care for them as individuals and as a group;
- promote positive mental health;
- respect individual and group values, rights, and responsibilities;
- demonstrate support for the individual through collaboration, high expectations, mutual trust, and caring;
- respect, celebrate, and understand diversity as a strength;
- provide clear, consistent, and regularly communicated expectations;
- provide consequences of unacceptable behaviour that take into account the student's age, maturity, and individual circumstances;
- provide support for those impacted by inappropriate behaviour, as well as for those who engage in inappropriate behaviours; and
- foster children, youth, and adults model positive social-emotional skills (www.education.alberta.ca/safe-and-caring-schools/).

In 2016-17, Alberta Education:

- Built capacity for welcoming, caring, respectful, and safe learning environments that respect diversity and nurture a sense of belonging and positive sense of self by utilizing cross-ministry initiatives and departmental strategies in order to build system capacity.
- Initiated the development of a performance measurement and evaluation framework to assess the quality of welcoming, caring, respectful, and safe learning environments.
- Supported all school authorities with reviewing and implementing policies and regulations that ensure all students enrolled in a school operated by the board, and all staff members employed by the board, are provided with a welcoming, caring, respectful, and safe learning environment that respects diversity and fosters a sense of belonging.
- Collaborated with the Calgary Regional Consortia to produce a professional development model targeted at school authority leaders, school leaders, and lead teachers to support mental health in schools.
- Facilitated a community of practice to support mental health in schools.
- Promoted national bullying awareness week to raise awareness and support vulnerable children and students, in collaboration with Alberta Community and Social Services.
- Supported Alberta Health on the informed choice policy for school immunization, which improves how students' immunization records are collected, updated, and disclosed in order to better respond to outbreaks of contagious diseases. The *Public Health Act* amendment received royal assent in December 2016.
  - Communicated regularly with education stakeholders to provide updates about the Act and implications of the Act to school authorities.

Alberta Mentoring Partnership

Mentoring is the presence of a caring individual who provides another person with support, advice, friendship, reinforcement and constructive role modeling over time. It benefits all students. For some students who may be experiencing social isolation, mentoring can be a much-needed emotional and social support. For other students who are experiencing academic challenges, mentoring may be an effective strategy for building a new or renewed love of learning or literacy.

The Government of Alberta is committed to supporting mentoring opportunities for youth. Alberta Education is a part of the Alberta Mentoring Partnership, which is a network of community mentoring agencies, government, and youth working together to raise the profile of mentoring in Alberta. Research shows that mentoring can reduce the likelihood of a child or youth becoming involved in alcohol, drugs, or crime. Mentoring also has a positive impact on school attendance, social skills, attitudes, and behaviours with friends and family (www.albertamentors.ca). In 2016-17, the Alberta Mentoring Partnership cost $469,000.

In 2016-17, Alberta Education:

- Co-hosted the national mentoring symposium and youth forum in November 2016 with Big Brothers Big Sisters Canada, the Alberta Mentoring Partnership, and the Ontario Mentoring Coalition, which was attended by 350 delegates from across the US, Korea, and 32 youth from across Canada. The symposium mobilized knowledge and effective practices to improve mentoring across Canada.
- Collaborated with the Alberta Teachers' Association to create a half-day workshop on mentoring for school leaders.
- Co-chaired the Alberta Mentoring Partnership post-secondary working group with the J.P. Das Centre and the University of Alberta to develop a post-secondary course on mentoring children and adolescents. The course introduces students to the concept of mentoring and provides them with a mentoring experience which may assist them in their chosen field or allow them to contribute to their community. The course has been designed to be delivered on campus as well as online as an open studies course, so it can be available across the province and beyond, by students in any faculty.
- Developed content for EDU 100 – Contexts of Education, which is a mandatory undergraduate course in the University of Alberta's Faculty of Education, on mentoring. The content provides an overview of what mentoring is, the benefits of mentoring, and what mentoring can look like in a school environment. The course also provides additional resources available to schools.

Other Results

Regional Collaborative Service Delivery

Regional collaborative service delivery (RCSD) is an approach to enable collaboration at local and regional levels between Alberta Health Services, Alberta Children's Services, Alberta Community and Social Services, school authorities, community partners and interested First Nations partners to better meet the needs of children, youth and their families. There are 17 RCSD regions across the province; each of the regional partners work collaboratively and share available resources to address regionally identified needs, coordinate and leverage systems, build system capacity, and plan for sustainability.

In 2016, RCSD regions began the engagement and planning work to include interested First Nations across Alberta. The expansion of RCSD to First Nations children, youth, and their families on reserve is part of the Government of Alberta's commitment under the memorandum of understanding for First Nations education in Alberta (www.education.alberta.ca/regional-collaborative-service-delivery/what-is-rcsd/). In 2016-17, the RCSD cost $66.2 million.

In 2016-17, Alberta Education:

- Administered RCSD in collaboration with Alberta Health, Alberta Health Services, and Alberta Community and Social Services.
- Supported the RCSD executive director steering committee and updated its terms of reference to ensure clarity.
- Supported each RCSD region to effectively plan for, and report on, their activities within defined timeframes. The RCSD provincial office has developed a strategic plan for 2016-17 and updated the business strategy to reflect the needs of the program. Each region has developed an annual report of its activities.
- Ensured that the RCSD is accountable and relevant by:
  - collecting provincial data related to planning to capture a picture of the work being completed by the regions;
  - updating the performance measurement framework to improve the program's accountability; and
  - releasing the provincial summary of annual reports for 2014-15 on the department's website.
- Transitioned the responsibility for leadership with low incidence populations, which includes those with blindness or visual impairment, deafness or hard of hearing, deaf-blindness, and complex communication needs, to the RCSD provincial office.

Outcome Three Performance Measures

3.a Students Feel Like They Belong

Rationale

- Students who feel that they belong and are supported are more likely to be successful in future learning.

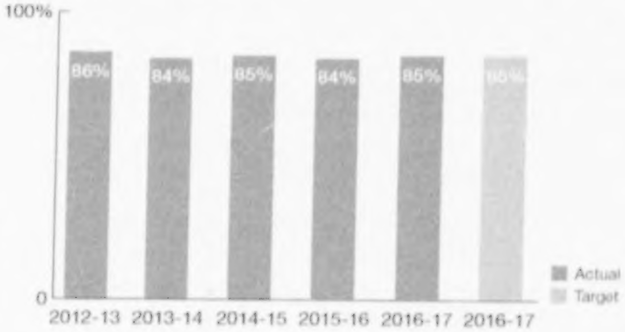
Target

- The target was met.

Discussion

- Overall survey results in 2016-17 indicate that 85 per cent of high school students, parents and teachers agreed that students feel like they belong and are supported to be successful in their learning.
- Results overall and for students and parents have been high and stable over time. Teacher agreement although high has declined over time.
- Teacher agreement has decreased over time for the following two items:
  - children get the support they need to be successful in school, and
  - parents get support from the school to help their children succeed.

Overall Agreement of High School Students, Parents and Teachers that Students Feel Like They Belong and are Supported to be Successful in Their Learning



Source: Alberta Education; CCI Research Inc.: 2013, 2014, 2015 and 2016; Advanis: 2017

Survey Results *(in percentages)*

Respondent Group	2012-13	2013-14	2014-15	2015-16	2016-17
High School Students	90	88	88	88	90
Parents (ECS-12)	78	76	79	78	80
Teachers	89	87	87	87	86
Overall Agreement	**86**	**84**	**85**	**84**	**85**

Source: Alberta Education: CCI Research Inc., 2013, 2014, 2015 and 2016; Advanis, 2017.

Notes:

- For the high school students, the percentage reported is the average of the agreement for the following survey items:
  - you get the help you need to do well in school
  - you feel good about the work you do at school
  - at school, you feel like you belong; and
  - students feel comfortable asking questions in class.
- For the parent and teacher respondent groups, the percentage reported is the average of the agreement for the following survey items:
  - children get the support they need to be successful in school
  - parents get support from the school to help their children succeed; and
  - the school engages parents in a way that helps their children succeed.
- Overall satisfaction is the average of agreement/satisfaction rates for each respondent group. See Endnote A, page 146, for information on averaging results within and across respondent groups.
- See Endnote A, pages 144-145, for information on surveys conducted for Alberta Education.

3.b Safe, Caring, and Healthy Learning Environment

Rationale

- A safe, caring and healthy learning environment is fundamental to facilitating student learning.

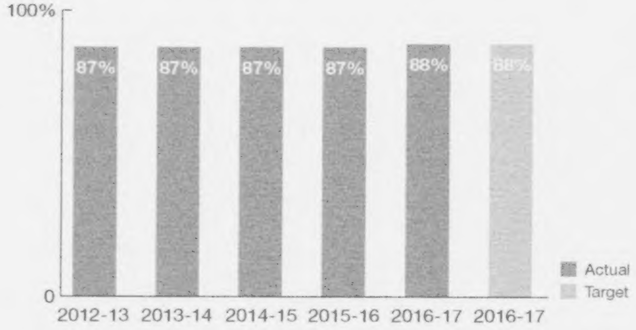
Target

- The target was met.

Discussion

- In 2016-17, 88 per cent of high school students, parents, teachers and school board members agreed that schools provide a safe, caring and healthy learning environment.
- Results overall and for all the respondent groups have been consistently high and stable over time.
- Student agreement was lowest regarding their reporting of physical activity (of at least 30 minutes) at school in the past five school days. Similarly, parent agreement was lowest regarding students having healthy food choices in the school cafeteria, canteen, vending machines, and at classroom and school events.
- Alberta Education offers school authorities a variety of resources to support the development of safe, caring and healthy learning environments focused on:
  - Trauma-informed practices
  - Restorative practices
  - Supporting LGTBQ students and their families
  - Using a whole-school approach
  - Social Emotional Learning
  - Mental Health in Schools
  - Mentoring, and
  - Comprehensive School Health.

Overall Satisfaction of High School Students, Parents, Teachers and School Board Members that School Provides a Safe, Caring and Healthy Learning Environment



Source: Alberta Education: CCI Research Inc.: 2013, 2014, 2015 and 2016; Advanis: 2017

Survey Results *(in percentages)*

Respondent Group	2012-13	2013-14	2014-15	2015-16	2016-17
High School Students	87	87	86	85	88
Parents (ECS-12)	84	85	85	85	86
Teachers	89	90	89	89	88
School Board Members	88	88	89	89	89
Overall Agreement	**87**	**87**	**87**	**87**	**88**

Source: Alberta Education: CCI Research Inc.: 2013, 2014, 2015 and 2016; Advanis: 2017

Notes:

- For all respondent groups and for all years, percentages reported are averages of agreement/satisfaction levels that:
  - students feel safe at school
  - students feel safe on the way to and from school
  - students treat each other well at school
  - teachers care about their students
  - students are treated fairly by adults at school
  - schools promote physical activity (Prior to 2015-16, this item was: "Schools promote physical activity, health and wellness")
  - students are learning about how to stay healthy
  - students have healthy food choices in the school cafeteria, canteen, vending machines, and at classroom and school events (Prior to 2013-14, this item was: "Students have healthy food choices in the school cafeteria, canteen and vending machines")
  - gym, playground, and other facilities such as sports fields and fitness areas at school meet the daily physical activity needs of students (Prior to 2013-14, this item was: "The gym and playground at school meet the daily physical activity needs of students")
  - schools are contributing to students' development of social skills
  - schools are contributing to students' development of physical abilities
  - school are contributing to students' development of emotional well-being, and
  - students reporting at least one day of physical activity (of at least 30 minutes) at school in the past five school days.
- Overall satisfaction rates are the average of agreement/satisfaction rates for each respondent group. See Endnote A, page 146, for information on averaging results within and across respondent groups.
- See Endnote A, pages 144-145, for information on surveys conducted for Alberta Education.

3.c Learning Space at School

Rationale

- Learning space has an influence on student achievement and is one of the important factors for effective teaching and learning activities at school.

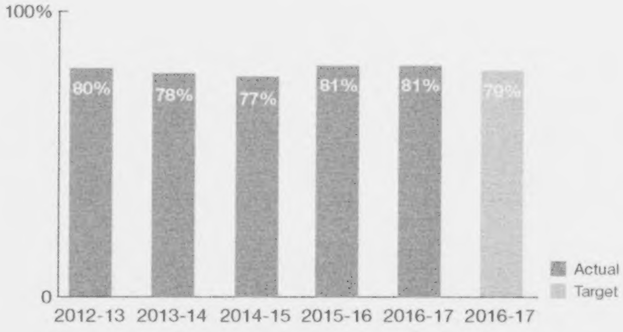
Target

- The target was exceeded.

Discussion

- Overall survey results in 2016-17 indicate that 81 per cent of high school students, parents, teachers and school board members were satisfied that the learning space in schools meets the needs of students.
- Results overall and for students, parents and teachers have been stable over time whereas results for school board members have increased over time.
- High school students and parents' results have been consistently higher than those of teachers and school board members.
- School board members' satisfaction with space meeting the learning needs of students, although low, has increased over time.
- Teacher satisfaction is lowest regarding space meeting the learning needs of students.

Overall Satisfaction of High School Students, Parents, Teachers and School Board Members that the Learning Space in Schools Meets the Needs of Students



Source: Alberta Education: CCI Research Inc.: 2013, 2014, 2015 and 2016; Advanis: 2017

Survey Results *(in percentages)*

Respondent Group	2012-13	2013-14	2014-15	2015-16	2016-17
High School Students	91	90	90	89	91
Parents (ECS-12)	88	86	86	88	87
Teachers	73	70	69	72	72
School Board Members	68	68	65	76	73
Overall Agreement	**80**	**78**	**77**	**81**	**81**

Source: Alberta Education: CCI Research Inc.: 2013, 2014, 2015 and 2016; Advanis: 2017

Notes:

- For high school students, the percentage reported is the average of the following satisfaction levels:
  - satisfaction with the facilities at your school
  - satisfaction with the equipment at your school
  - satisfaction that your school has enough space in the buildings and grounds to meet learning needs of students
  - satisfaction that your school building meets your physical needs, and
  - satisfaction that your school building is well-maintained.
- For parents, the percentage reported is the average of the following satisfaction levels:
  - satisfaction with facilities at your child's school
  - satisfaction with equipment at your child's school
  - satisfaction that your child's school has enough space to meet your child's learning needs
  - satisfaction that your child's school building meets your child's physical needs, and
  - satisfaction that your child's school building is well-maintained.
- For teachers, the percentage reported is the average of the following satisfaction levels:
  - satisfaction that facilities at your school meet the learning needs of students
  - satisfaction that the equipment at your school meets the learning needs of students,
  - satisfaction that your school has enough space to meet the learning needs of students, and
  - satisfaction that your school building is well-maintained.
- For boards, the percentage reported is the average of the following satisfaction levels:
  - satisfaction that facilities at schools in your jurisdiction meet the learning needs of students
  - satisfaction that the equipment at schools in your jurisdiction meets the learning needs of students, and
  - satisfaction that schools in your jurisdiction have enough space to meet the learning needs of students.
- Overall satisfaction rates are the average of agreement/satisfaction rates for each respondent group. See Endnote A, page 148, for information on averaging results within and across respondent groups.
- See Endnote A, pages 144-145, for information on surveys conducted for Alberta Education.

3.d Support and Services

Rationale

- Accessing supports and services in a timely manner has an influence on student achievement and is one of the important factors for effecting learning.

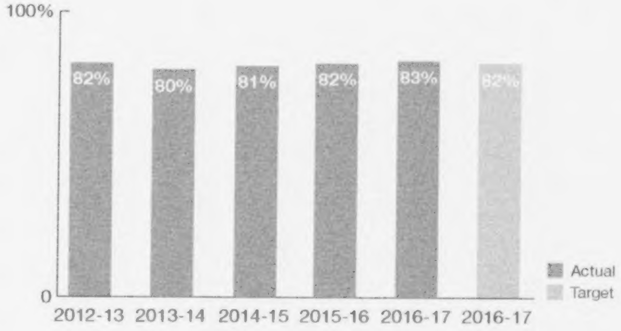
Target

- The target was exceeded.

Discussion

- Overall survey results in 2016-17 indicate that 83 per cent of high school students, parents, teachers, and school board members agreed that supports and services for students can be accessed in a timely manner.
- Results overall and for all the respondent groups have been stable over time.
- Results for students are consistently higher than that of other respondent groups.
- Parent agreement was low regarding school helping struggling students keep up with their studies.
- Teacher agreement was low regarding timely access to:
  - services (beyond regular instruction) that help students read and write at school when needed; and
  - student assessment services for students with learning difficulties.

Overall Agreement of High School Students, Parents, Teachers and School Board Members that Supports and Services for Students Can be Accessed in a Timely Manner



Source: Alberta Education: CCI Research Inc., 2013, 2014, 2015 and 2016; Advanis, 2017

Survey Results *(in percentages)*

Respondent Group	2012-13	2013-14	2014-15	2015-16	2016-17
High School Students	91	90	89	88	91
Parents (ECS-12)	76	74	77	77	77
Teachers	80	77	77	77	80
School Board Members	83	80	83	86	84
Overall Agreement	**82**	**80**	**81**	**82**	**83**

Source: Alberta Education: CCI Research Inc., 2013, 2014, 2015 and 2016; Advanis: 2017

Notes:

- For high school students, the percentage reported is the average of the following agreement levels:
  - your school is helping struggling students keep up in their studies
  - it is easy to get help with school work at your school if you need it
  - you can get help at your school with problems that are not related to school work
  - when you need it, teachers at your school are available to help you
  - at school, students can get the help they need with reading and writing, and
  - your school provides the learning resources, such as text books, software, audio and video materials, that meet your needs.
- For parents, the percentage reported is the average of the following agreement/satisfaction levels:
  - your child's school is helping struggling students keep up in their studies
  - your child can easily access programs and services to get help with school work
  - your child can get help at school with problems that are not related to school work
  - when your child needs it, teachers at your child's school are available to help him or her
  - your child's school provides the learning resources, such as text books, software, audio and video materials, that meet the needs of your child
  - your child can access services (beyond regular instruction) that help your child read and write in a timely manner at school when needed, and
  - your child can access academic counselling in a timely manner at school when needed.
- For teachers and boards, the percentage reported is the average of the following agreement/satisfaction levels:
  - students can easily access programs and services at school to get help with school work
  - students can get help at school with problems that are not related to school work
  - when students need it, teachers are available to help them
  - schools provide the learning resources, such as text books, software, audio and video materials, that meet the needs of students
  - students can access services (beyond regular instruction) that help them to read and write in a timely manner at school when needed
  - students can access academic counselling in a timely manner at school when needed
  - students can access support for students with disabilities in a timely manner at school when needed (prior to 2016-17 the item was: "Students can access supports for services with special needs in a timely manner at school when needed"), and
  - student assessment services for students with learning difficulties can be accessed in a timely manner at school when needed.
- Overall satisfaction rates are the average of agreement/satisfaction rates for each respondent group. See Endnote A, page 146, for information on averaging results within and across respondent groups.
- See Endnote A, pages 144-145, for information on surveys conducted for Alberta Education.

OUTCOME FOUR

Alberta has excellent teachers, school and school authority leaders

The department maintains high standards for educators by enabling teacher preparation and ensuring professional growth focuses on the competencies needed to help students learn. Effective learning and teaching is achieved through effective leadership at the school level. To achieve these objectives, the department encourages innovation and the adoption of leading edge practices to ensure continuous improvement within the education system.

Achievements

Key Strategy 4.1 – Ensure teachers adhere to the Teaching Quality Standard to enhance their capacity to benefit student success.

Teaching Quality Standard

Alberta Education provides policies and standards to offer additional direction to educators and school authorities to ensure that students receive a high quality education. One standard that applies to teachers is the teaching quality standard applicable to the provision of basic education in Alberta. All teachers are expected to meet the teaching quality standard throughout their careers. However, teaching practices will vary because each teaching situation is different and constantly changes (www.education.alberta.ca/policies-and-standards/standards/). In 2016-17, development of a revised teaching quality standard cost $133,200.

In 2016-17, Alberta Education:

- Developed a revised teaching quality standard for approval, as part of a professional practice standards complement, in collaboration with stakeholders, including the Alberta Teachers' Association, College of Alberta School Superintendents, Association of Independent Schools and Colleges of Alberta, Alberta School Boards Association, Alberta School Councils' Association, Alberta Association of Deans of Education, and First Nations and Métis education professionals.
- Signed the joint commitment to action, which supports teacher practice in meeting the learning needs of First Nations, Métis and Inuit students and in delivering First Nations, Métis and Inuit education to all students in Alberta.

Teacher Certification

A teaching certificate is the authorization that allows teachers to teach Kindergarten to grade 12 students in Alberta. "Certificated teachers" have met the standards and requirements necessary to be employed as a teacher and have obtained a valid certificate from the Minister of Education through the office of the registrar (www.education.alberta.ca/teaching-in-alberta-what-you-need-to-know/teacher-certification/). In 2016-17, teacher certification cost $829,000.

In 2016-17, Alberta Education:

- Maintained website information current, regarding certification, and utilized clear and effective processes for credential verification.
- Provided 11 teacher certification presentations on the clarifications and Alberta Education's support resources for pre-service teachers at post-secondary institutions in Alberta, and one presentation at Chief Napeweaw Comprehensive School, Frog Lake education authority. The teacher certification presentations covered:
  - requirements for teacher certification in Alberta;
  - how to apply for certification; and
  - the professional responsibilities of the teacher as outlined in the:
    - teaching quality standard,
    - teacher growth, supervision and evaluation policy,
    - *School Act*, and
    - *Practice Review of Teachers Regulation*.
- Provided certification presentations in conjunction with the Alberta Teachers' Association for pre-service teachers at the north central teachers' convention and the southwestern Alberta teachers convention.
- Provided support to Alberta accredited international schools and for memoranda of agreements which facilitate international exchange and visiting teacher programs in Alberta.
- Issued more than 6,105 teaching certificates in Alberta, including:
  - 2,660 initial interim professional certifications;
  - 1,020 interim professional certification extensions;
  - 448 interim professional certification re-issues; and
  - 1,977 permanent professional certificates.

Office of the Registrar

The Office of the Registrar is responsible for all matters related to teacher certification, from issuance to cancellation. Development of provincial legislation, regulations, practice standards and policies related to the preparation, supervision, certification, and evaluation of teachers are key components of ensuring that there is an excellent teacher in every classroom. As a member of Council of Ministers of Education, Canada registrars of teacher certification Canada (RTCC), the Office of the Registrar collaborates with all registrars of Canadian jurisdictions regarding practice assurance and review, teacher certification, labour mobility, and information sharing that is designed to elevate teaching and leadership from a pan-Canadian perspective. Harmonization of processes for the review of international credentials and language competency assessment are pieces of work at the RTCC table.

In addition to the work with RTCC, Alberta Education holds a memorandum of agreement with Alberta's teacher education institutions, which ensures that teaching authority requirements – competencies established in the teaching quality standard – are apparent throughout the programs offered. Alberta Education participates in ongoing collaboration with education stakeholders to direct and lead in managing and monitoring activities that relate to teachers, and also system leaders and school leaders, throughout the province. In 2016-17, collaboration with the RTCC cost $15,000.

In 2016-17, Alberta Education:

- Engaged in ongoing conversations with registrars across Canada in provincial and territorial counterparts to share and review best practices related to teacher certification and practice assurance, such as draft professional practice standards, language competency requirements, assessment of international applicant credentials, and jurisdictional certification requirements.
- Entered into a memorandum of agreement (MOA) with each teacher education institution in Alberta to expedite the issuance of teaching certificates to Alberta graduates and ensure that the efficacy of each program is reviewed at least once every five years. The current MOA is being reviewed for renewal with the Alberta's nine teacher education institutions.

Key Strategy 4.2 – Promote excellent teaching practices consistent with the Teaching Quality Standard, which guides student achievement.

Professional Development for Teachers

Quality teaching occurs when a teacher performs an ongoing analysis of their classroom context, and the teacher's decisions about which teaching practice and abilities to apply, result in optimum learning for students. Alberta Education provides supports for teachers to promote excellent teaching practices that help students excel (www.education.alberta.ca/back-to-school/teacher-supports/).

In 2016-17, Alberta Education:

- Built system capacity in career and technology studies (CTS) bridging by providing an opportunity for school authorities to apply for $68,000 in conditional grant funding, per application, to sponsor and support qualified individuals to complete an Alberta teacher preparation program at the University of Alberta. Through CTS bridging, certificated journey persons, health care professionals, and information technologists, who are required for instruction in advanced dual-credit CTS programs, are authorized to work as a teacher while pursuing the educational requirements to qualify for interim professional certification. CTS bridging had 16 students in cohort 7, each receiving $68,000, for a total of $1,088,000.
- Provided financial support for student teachers who complete their final teaching practicum in a rural Alberta school authority through the rural practicum program. The program provides an opportunity for student teachers to make connections with potential employers. Teacher preparation institutions identify interested student teachers and determine candidates for rural field experiences. Successful candidates receive a stipend from Alberta Education for their rural practicum placement. There were 44 rural practicum bursaries released for a total of $90,000.
- Released conditional grants to joint commitment to action signatories to support professional learning for education for reconciliation for the legacy of the residential school system, in alignment with the teaching quality standard.
- Managed all aspects of professional learning within the context of curriculum implementation funding to the Alberta Regional Professional Development Consortia (ARPDC) to support priorities such as mathematics from K–12; literacy, numeracy, and competencies in current programs of study; the development of future programs of study; the implementation of career and technology foundations; First Nations, Métis and Inuit education; and Truth and Reconciliation Commission calls to action, including:
  - sharing draft curriculum implementation priorities for the 2016-17 school year with the ARPDC;
  - collaboratively facilitating planning meetings related to priorities with ARPDC and the department;
  - supporting the ARPDC to plan their role in advancing a newly established curriculum development priority; and
  - approving the ARPDC's plans for providing professional learning support for curriculum implementation.

Bridge-to-Teacher Certification

The career and technology studies bridge-to-teacher certification funding program provides opportunities for industry professionals from various trades, health care, and information technology to complete a teacher preparation program offered by an Alberta post-secondary institution. Upon completion of the bridging program, participants teach in high-demand career and technology classrooms while continuing to complete their teacher-preparation program. The Government of Alberta is committed to ensuring that Albertans have the skills and training they need to succeed in a diversifying economy. Alberta Education encourages schools to work in collaboration with their community to identify career and technology opportunities that spark student interest and to tap into local expertise to help bring these opportunities alive in the classroom (www.education.alberta.ca/bridge-to-teacher-certification/). In 2016-17, the bridge-to-teacher certification funding program cost $40,000.

In 2016-17, Alberta Education:

- Ensured that students are ready for their futures by helping prepare 109 journey-certificated tradespeople to participate in the career and technology studies bridge-to-teacher certification program in 14 trades. Participants have flexibility regarding how quickly they complete their degree program while they are on a letter of authority. Of the participating tradespeople, 26 of 109 have acquired a professional certificate.
- Participants have acquired professional certificates in the areas of auto mechanics (two); baker (one); carpentry (three); cook/foods (five); cosmetology (11) and fabrication/welding (four).
- Participants are currently on a letter of authority or taking classes in the areas of auto mechanics (17); autobody (six); carpentry (eight); cook/foods (14); cosmetology (17); cosmetology/foods (one); electrician (one); electrician/instrumentation (one); fabrication/welding (12); heavy equipment (one); plumbing (one); refrigeration (one); construction (two); and new health pathways (one).

International Study Results

Alberta works with organizations like the Council of Ministers of Education, Canada (CMEC), the Organization for Economic Cooperation and Development (OECD), and the International Association for the Evaluation of Educational Achievement (IEA) to administer studies assessing Alberta student performance and abilities. A key objective of Alberta's education system is ensuring that Alberta students receive a high-quality education and develop knowledge, skills, and competencies that will help them succeed in an increasingly global and interconnected world (www.education.alberta.ca/education-studies/national-international/). In 2016-17, Canada's fees for participation in Programme for International Student Assessment (PISA) were paid to the OECD by Employment and Skills Development Canada. There was no direct cost to Alberta.

In 2016-17, Alberta Education:

- Shared results from the PISA, which is an international student assessment study in science, mathematics and reading literacy. PISA also collects information about teaching practices. This information is used to support excellent teaching and leadership.
  - PISA results were released for approximately 2,500 15-year-old students from 100 schools across Alberta.
  - Alberta's results were above the international averages in all three domains:
    - In science, Alberta scored 541. The results have been stable since 2006.
    - In reading, Alberta scored 533. The score has declined since 2000, but is not statistically different from results in 2000 (550).
    - In mathematics, Alberta scored 511. Alberta's score is now significantly lower than it was in 2000 (549).

Key Strategy 4.3 – Develop and oversee the application of standards that promote excellence for school and school authority leaders.

School and School Authority Leader Standards

All schools, regardless of the programs they offer, function best when their administrators base their practices and decisions on sound administrative and pedagogical theory. School leaders and school authority leaders are also encouraged to work effectively with students as engagement partners (www.education.alberta.ca/policies-and-standards/standards/). In 2016-17, development of the principal and superintendent leadership quality standards cost $266,400.

In 2016-17, Alberta Education:

- Developed leadership and superintendent quality standards for approval, as part of a professional practice standards complement, in collaboration with stakeholders, including the Alberta Teachers' Association, College of Alberta School Superintendents, Association of Independent Schools and Colleges of Alberta, Alberta School Boards Association, Alberta School Councils' Association, Alberta Association of Deans of Education, and First Nations and Métis education professionals.
  - Ensured that the standards support optimum learning for First Nations, Métis and Inuit students and quality opportunities for all students in Alberta to learn about First Nations, Métis and Inuit perspectives and experiences, treaties, and the history and legacy of residential schools.

Key Strategy 4.4 – Support teachers and system leaders to integrate technology effectively into the learning environment, as outlined in the *Learning and Technology Policy Framework*.

Learning and Technology Policy Framework

The *Learning and Technology Policy Framework* (LTPF) (2013) describes Alberta Education's vision for the role of technology in education and establishes a set of policy directions for school authorities. The framework provides leadership and strategic direction for government and school authorities throughout Alberta. It guides government and local school authorities in developing policies and practices to achieve student success through the innovative and effective use of technology in K–12 schools. It provides actions for bringing learning to life through the innovative use of technology in teaching, leadership, and administration. The framework is intended to ensure coherence and alignment across Alberta's education system, including classrooms, schools, school authorities, government, education partners, teacher preparation programs, and professional organizations (www.education.alberta.ca/learning-with-technology/). In 2016-17, support for the framework cost $285,000.

In 2016-17, Alberta Education:

- Analysed technology access across the education system to ensure there is equity of access and to build system leadership capacity by:
  - gathering data to inform the development of indicators for technology capacity profiles to support assurance of implementation;
  - engaging 34 school authorities in a professional learning opportunity to build technology leadership capability; and
  - seeking input from stakeholders, including the school technology advisory committee, to develop indicators of technology profiles.
    - Completed a gap analysis on access to the SuperNet in First Nations communities. The SuperNet is a high speed performance network connecting 429 communities in both urban and rural Alberta.
    - Discovered that 75 per cent of First Nations communities have SuperNet services.
- Reviewed the online learning program in the education system by:
  - assessing the current landscape relative to research gathered from provincial data, school authority programs, and department policies; and
  - developing a comprehensive summary of online learning to inform the education system support visits, which will lead to the development of recommendations, standards, and guidelines, including potential changes to current department policy.

- Enhanced supports for First Nations and Métis school authorities to implement the LTPF by:
  - establishing contacts through participation in school program declaration meetings in order to clarify the requirements of First Nations school authorities and to identify the department's policies and resources;
  - increasing representation of First Nations and Métis school authorities at bi-annual jurisdiction technology contact (JTC) events , which provide opportunities for system leaders to share information on best practices, new technologies, and challenges; and
  - encouraging participation from nine First Nations schools and school authorities, resulting in representation from six schools or school authorities;
- Ensured alignment between the LTPF and department policies and standards.

Other Results

School Authority Accountability

Alberta Education provides leadership for school authority accountability, planning, and reporting to support data-informed decision making and continuous improvement in the K-12 education system (www.education.alberta.ca/accountability-pillar/). In 2016-17, the administration of the accountability pillar cost $414,500.

In 2016-17, Alberta Education:

- Published planning and reporting requirements for school jurisdictions, charter schools, and private schools.
- Analyzed school authority plans, reports, and performance.
- Administered accountability pillar surveys of parents, students, and teachers in a timely and efficient manner to support bi-annual reporting.
- Published the bi-annual report of the accountability pillar results through the accountability pillar online reporting initiative.

Outcome Four Performance Measures

4.a Teacher Preparation

Rationale

- The initial teacher education training and subsequent professional development of teachers is important to maintain the quality of the K–12 education system.

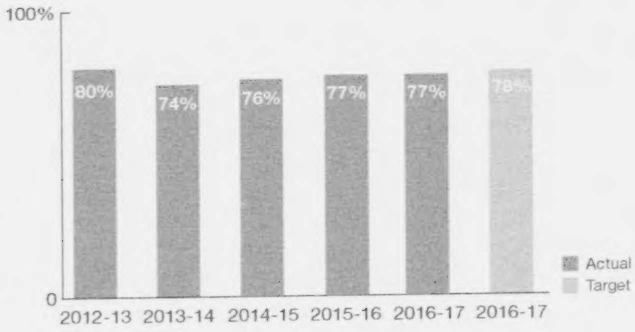
Target

- The target was met as the current result is not significantly different from the target value.

Discussion

- Overall survey results in 2016-17 indicate that 77 per cent of teachers and school board members agreed that teachers are prepared for teaching.
- Results overall and for teachers have declined over time whereas results for the school board members remained relatively stable over time.
- Teachers' agreement that their teacher education program prepared them adequately to meet the teaching quality standards for initial certification; recent Bachelor of Education graduates are well prepared to meet their responsibilities as teachers; and professional development opportunities effectively addressed teachers' professional development needs, have decreased over time.
- In addition, teacher and school board member results were lowest regarding recent Bachelor of Education graduates being well prepared to meet their responsibilities as teachers.

Overall Agreement of Teachers and School Board Members that Teachers are Prepared for Teaching



Source: Alberta Education: CCI Research Inc.: 2013, 2014, 2015 and 2016; Advanis: 2017

Survey Results *(in percentages)*

Respondent Group	2012-13	2013-14	2014-15	2015-16	2016-17
Teachers	73	67	69	69	68
School Board Members	86	80	84	84	86
Overall Agreement	**80**	**74**	**76**	**77**	**77**

Source: Alberta Education: CCI Research Inc., 2013, 2014, 2015 and 2016, Advanis: 2017

Notes:

- For the teacher respondent group, the percentages reported are averages of teachers' agreement that:
  - their teacher education program prepared them adequately to meet the teaching quality standard for initial certification
  - recent Bachelor of Education graduates are well prepared to meet their responsibilities as teachers
  - professional development opportunities effectively addressed teachers' professional development needs
  - professional development opportunities contributed significantly to teachers' on-going professional development, and
  - professional development opportunities have been focused on the priorities of the school.
- For the school board member respondent group, the percentages reported are averages of school board members' agreement that:
  - recent Bachelor of Education graduates are well prepared to meet their responsibilities as teachers
  - professional development opportunities effectively addressed teachers' professional development needs
  - professional development opportunities contributed significantly to teachers' on-going professional development, and
  - professional development opportunities have been focused on the priorities of the jurisdiction.
- Overall satisfaction is the average of agreement/satisfaction rates for each respondent group. See Endnote A, page 146, for information on averaging results within and across respondent groups.
- See Endnote A, pages 144-145, for information on surveys conducted for Alberta Education.

4.b School, Jurisdiction and Provincial Leadership

Rationale

- Effective leadership at all levels is important to maintain the quality of the K-12 education system and to improve student programs and achievement.

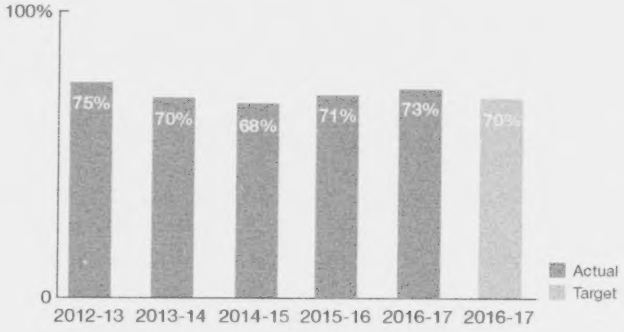
Target

- The target was exceeded.

Discussion

- Overall survey results in 2016-17 indicate that 73 per cent of parents, teachers and school board members were satisfied with the leadership at the school, authority and provincial levels of the K-12 system.
- Overall satisfaction with the leadership at all levels combined has been stable over time with some year to year variation.
- Within respondent groups, parent and teacher satisfaction at all levels combined has been stable over time.
- At the school level, teachers' satisfaction with leadership has decreased over time.
- At the provincial level, teachers' satisfaction level has increased whereas school board members' satisfaction level has decreased over time.
- Satisfaction with leadership is consistently highest at the school level and lowest at the provincial level, likely reflecting parents' and teachers' regular and positive contact with school administration.

Overall Satisfaction of Parents, Teachers and School Board Members that Education Leadership at All Levels Combined (School, Jurisdiction and Provincial) Effectively Supports and Facilitates Teaching and Learning



Source: Alberta Education: CCI Research Inc.: 2013, 2014, 2015 and 2016; Advanis: 2017

Survey Results *(in percentages)*

At the School Level

Respondent Group	2012-13	2013-14	2014-15	2015-16	2016-17
Parents (ECS-12)	87	86	87	87	88
Teachers	85	84	84	84	81
Overall Satisfaction	**86**	**85**	**86**	**86**	**85**

At the Jurisdiction Level

Respondent Group	2012-13	2013-14	2014-15	2015-16	2016-17
Parents (ECS-12)	82	80	82	82	82
Teachers	78	75	78	79	79
Overall Satisfaction	**80**	**77**	**80**	**81**	**80**

At the Provincial Level

Respondent Group	2012-13	2013-14	2014-15	2015-16	2016-17
Parents (ECS-12)	58	53	58	60	61
Teachers	53	42	38	61	65
School Board Members	76	71	61	61	66
Overall Satisfaction	**63**	**65**	**53**	**60**	**64**

At All Levels Combined (School, Jurisdiction, Provincial)

Respondent Group	2012-13	2013-14	2014-15	2015-16	2016-17
Parents (ECS-12)	76	73	76	76	77
Teachers	72	67	67	75	75
School Board Members	76	71	61	61	66
Overall Satisfaction	**75**	**70**	**68**	**71**	**73**

Source: Alberta Education: CCI Research Inc.: 2013, 2014, 2015 and 2016; Advanis: 2017

Notes:

- Overall satisfaction at each level (school, jurisdiction, provincial), is the average of satisfaction levels for each respondent group. Overall satisfaction at all levels combined is the average of overall agreement/satisfaction rates at each level. See Endnote A, page 146, for information on averaging results within and across respondent groups.
- See Endnote A, pages 144-145, for information on surveys conducted for Alberta Education.

4.c Core Subjects

Rationale

- A solid grounding in the core subjects of mathematics, language arts, science and social studies is essential for a solid basic education.

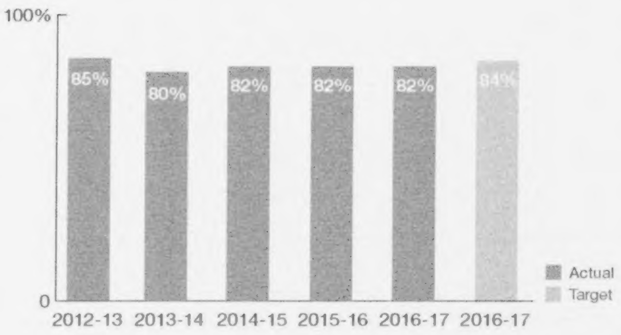
Target

- The target was not met.

Discussion

- In 2016-17, 82 per cent of high school students, parents, teachers, school board members and the public were satisfied that students are receiving a solid grounding in core subjects.
- Results overall and for teachers and board members have declined over time with some fluctuations, whereas results for students have increased over time. Results for parents and the public have been stable over time.
- Satisfaction of high school students, parents, teachers and school board members has been consistently higher than public satisfaction.
- For the student respondent group, agreement that the curriculum focuses on what students need to learn in mathematics has increased over time whereas for the remaining respondent groups (parents, teachers, school board members and the public), agreement has declined.
- For the teacher respondent group, agreement that curriculum focuses on what students need to learn in reading, writing, mathematics, science and social studies has declined over time.
- For the school board respondent group, agreement that the curriculum focuses on what students need to learn in writing has declined over time, whereas for the student group, agreement has increased with regard to social studies.

Overall Satisfaction of High School Students, Parents, Teachers, School Board Members and the Public with the Opportunity of Students to Receive a Solid Grounding in Core Subjects (Language Arts, Mathematics, Science and Social Studies)



Survey Results *(in percentages)*

Respondent Group	2012-13	2013-14	2014-15	2015-16	2016-17
High School Students	91	90	90	90	94
Parents (ECS-12)	82	78	80	80	82
Teachers	86	81	83	84	80
School Board Members	89	82	87	85	83
Public	75	70	71	73	71
Overall Satisfaction	**85**	**80**	**82**	**82**	**82**

Source: Alberta Education: CCI Research Inc., 2013, 2014, 2015 and 2016; Advanis: 2017

Notes:

- For high school students, percentages reported are averages of agreement levels that "you are getting better at … reading, writing, mathematics, science and social studies."
- For parents, teachers, school board members and the public, percentages reported are aggregates of agreement levels that "the curriculum focuses on what students/your child needs to learn in … reading, writing, mathematics, science and social studies."
- Overall satisfaction is the average of agreement/satisfaction rates for each respondent group. See Endnote A, page 146, for information on averaging results within and across respondent groups.
- See Endnote A, pages 144-145, for information on surveys conducted for Alberta Education.

4.d Broad Program of Studies

Rationale

- Access to complementary subjects such as fine arts, physical education, second languages and Career and Technology Studies is an indicator that students have the opportunity to receive a broad education.

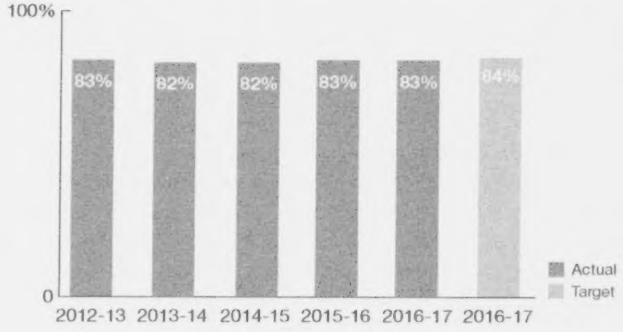
Target

- The target was not met.

Discussion

- Overall survey results in 2016-17 indicate that 83 per cent of high school students, parents, teachers and school board members were satisfied with students' opportunities to receive a broad program of studies.
- Results overall and for students, parents and school board members have been stable over time whereas for the teacher respondent group, results have declined over time.
- Teacher satisfaction with the variety of subjects available to students at their school; and satisfaction with the opportunity to learn about drama, computers, health and another language, has decreased over time.
- Parent satisfaction with the opportunity to learn about health has increased over time.
- Board satisfaction with the opportunity to learn about drama and art has increased over time whereas satisfaction with the opportunity to learn about computers declined over time.

Overall Satisfaction of High School Students, Parents, Teachers and School Board Members with the Opportunity of Students to Receive a Broad Program of Studies



Survey Results *(in percentages)*

Respondent Group	2012-13	2013-14	2014-15	2015-16	2016-17
High School Students	86	84	85	86	86
Parents (ECS-12)	83	82	83	83	84
Teachers	84	84	80	81	81
School Board Members	80	78	81	81	82
Overall Satisfaction	**83**	**82**	**82**	**83**	**83**

Source: Alberta Education: CCI Research Inc.: 2013, 2014, 2015 and 2016; Advanis: 2017

Notes:

- Percentages reported are averages of satisfaction levels that "you/your child/your students/students in your jurisdiction have opportunities to learn about … music, drama, art, computers, health, another language" and with "opportunities to participate in physical education."
- Overall satisfaction is the average of agreement/satisfaction rates for each respondent group. See Endnote A, page 146, for information on averaging results within and across respondent groups.
- In the Parent survey, only parents of Grades 7-12 students were asked questions relating to "drama" and "another language".
- See Endnote A, pages 144-145, for information on surveys conducted for Alberta Education.

OUTCOME FIVE

The education system is well governed and managed

The department sets the policy direction for and provides funding to protect the education system, and ensures that students and communities have access to safe, caring and healthy learning environments.

Achievements

Key Strategy 5.1 – Working with stakeholders, prepare for the proclamation of the Education Act and regulations by reviewing and aligning government policies and direction with the legislation and developing a monitoring strategy to assess effective implementation of the Act among partners.

Policy and Legislation

Alberta Education provides strategic policy direction and leadership on legislation that governs the education system. The department coordinates policy analysis and legislative planning, and manages statutes, regulations, ministerial orders, and orders in council (www.education.alberta.ca/legislation-and-regulations/). In 2016-17, support for education policy development and legislation management cost $1.02 million.

In 2016-17, Alberta Education:

- Prepared options to move forward with education legislation, as the Education Act was not proclaimed for 2016-17.
- Introduced *Bill 1: An Act to Reduce School Fees* to make life more affordable for parents in Alberta. The bill ends school board charges to families for instructional supplies or materials, and fees for eligible students taking the bus to their designated school. If proclaimed, these changes would be in effect for the 2017-18 school year.
- Maintained existing *School Act* and *Teaching Profession Act* regulations.
- Prepared ministerial orders to support ongoing school authority operations, such as extending the school authority budget submission deadline to better align with the tabling of the provincial budget, school district boundary adjustment orders, and separate school establishment orders.

- Partnered with Alberta Municipal Affairs to support the *Municipal Government Act* review regarding increased school board and municipal collaboration.
- Reviewed the committees governed by the *Alberta Public Agencies Governance Act* (APAGA), such as the Attendance Board and Practice Review committees, to identify efficiencies, areas of duplication, and potential cost savings.
- Began the process of reviewing non-APAGA committees in support of government's continued review of agencies, boards, and commissions.
- Ensured compliance required under the *Public Sector Compensation Transparency Act*.
- Worked together with the Council of Ministers of Education, Canada, copyright consortium committee on matters related to the education system's use of the fair dealing guidelines and ongoing legal challenges. This included distributing new copyright awareness resource materials to all Alberta teachers and schools and communicating the requirement for participation in a monitoring and compliance program.
- Released the 2016-17 *Guide to Education*, based on the *School Act*.
- Reviewed school authority policies regarding gay-straight alliances.
- Incorporated Gender-Based Analysis Plus and intersectional analysis into policy development.

Key Strategy 5.2 – Ensure school facilities support current and future education programming.

School Infrastructure

The Government of Alberta is supporting families and communities by building schools and maintaining and enhancing our existing school infrastructure. In 2016-17, approximately 200 school building projects were in progress across the province (www.education.alberta.ca/school-infrastructure/). In 2016-17, the building and maintenance of school facilities cost $1.179 billion.

In 2016-17, Alberta Education:

- Opened 81 school projects, both new and modernized school facilities, for Alberta students in the 2016-17 school year, in partnership with school jurisdictions and Alberta Infrastructure. This means that over 52,000 student spaces have been created or modernized.
  - Created thousands of jobs, both direct and indirect, by the Government of Alberta's commitment to build and modernize schools across the province. Clark Builders, an independent, local construction company, were involved with 12 projects and directly provided more than 5,000 Albertans with employment opportunities on school project sites. The state-of-the-art Nellie Carlson School, in south Edmonton, employed approximately 300 individuals alone.
  - Introduced new transparency measures to meet the needs of Alberta's students, families, and educators by improving monitoring and reporting on school capital projects and developing a school construction website that allows families to plan for their futures. For up-to-date information on new school and modernization projects, visit www.projects.alberta.ca.
- Received a white paper, titled *Supporting climate leadership in Alberta schools: Recommendations by students for Alberta's educational leaders*, representing ideas from 3,000 youth on how Alberta schools should support climate leadership. The report includes recommendations in four key areas: infrastructure, curriculum, student learning, and professional development for teachers, and calls upon the government and education stakeholders to work together to tackle climate change.
- Announced funding for the installation of solar panels to 36 school projects that were in the planning and design as of October 2016. Putting solar panels on schools was a recommendation made by students to the Government of Alberta in their white paper as a way to demonstrate leadership on tackling climate change. The funding, which will range from approximately $9 to $27 million, is a part of the Climate Leadership Plan. Costs would vary by project, but estimates average approximately $250,000 to $750,000 per school for a solar panel array, depending on size of school, size of array installed, and local site conditions. This is a voluntary initiative, where school authorities have opted-in to the program. Installing solar panels on schools is one way future leaders can learn about energy options that reduce long-term cost and emissions.
  - Provided funds to enable schools installing solar systems to add an educational component to the installation and operation by, for example, letting students use an app to follow power generated by solar and to highlight the potential for solar power in reducing greenhouse gases.

- Developed an implementation plan in response to the recommendations from the Office of the Auditor General's April 2016 report on the school-building program, and monitored the deliverables identified in the plan. Recommendations from the Auditor General included:
  - clarifying roles and responsibilities between Alberta Infrastructure and Alberta Education;
  - improving the planning and approval process;
  - improving systems to manage and control projects;
  - improving reporting systems and controls;
  - matching capital funding to project progress; and
  - submitting revised plans to Alberta Treasury Board and Finance, as required.
- Signed a memorandum of understanding with the Minister of Infrastructure to clarify roles and responsibilities of each ministry in the school building program.
- Began the process of procuring a standardized solution for a school capital tracking system.
- Began developing and implementing improvements to the overall school capital planning process in response to the recommendations of the Auditor General.

Key Strategy 5.3 – Improve the alignment between education funding and system outcomes and expectations to ensure boards are accountable for the resources to support student success and to provide confidence in system quality among the public.

Funding

Alberta protects core funding for education to enable student success and ensures that funding goes directly to support students in their classrooms. (www.education.alberta.ca/funding-framework-for-k-12/funding-manual/).

In 2016-17, Alberta Education:

- Provided $127 million to fully support the 1.8 per cent enrolment growth in schools. This funding was used by school boards to:
  - hire more teachers, diverse learning teachers for vulnerable students, and educational assistants;
  - maintain teacher-student ratios;
  - retain services currently offered to the students and families who have just arrived in Canada, as well as English language learners;
  - continue supports for First Nations, Métis and Inuit students, such as graduation coaches who help students succeed;
  - fill consulting positions, such as psychologists and reading specialists;
  - increase funding for student mental health services; and
  - increase professional development activities for teachers.

- Monitored school board submissions that reported an increase of accumulated surplus from operations, adjusted for school generated funds, from $467.9 million in 2015 to $490.4 million in 2016.
- Maintained processes for the annual review of school boards' financial information and increased school board accountability for reserve levels and use of reserves by implementing a new reporting requirement for school boards to disclose their planned use of operating and capital reserves.
- Developed the Standards for Home Education Reimbursement document to assist school authorities with their obligation to provide funding to home education parents based on the submission of eligible expenses.
- Extended the school authority budget submission timeline from May 31, 2016 to June 30, 2016, allowing school authorities extra time to complete their budget submissions, as Budget 2016 was presented the second week in April 2016.
- Presented information sessions to early childhood services operators and charter schools in support of accessing provincial grant funding for special needs students.
- Revised the special needs tribunals process to improve the efficiency and effectiveness of the department's response to a school board's request for assistance with providing an educational program to a student with special needs.
- Updated the funding manual with funding policies resulting from Budget 2016 and Budget 2017.
- Communicated Budget 2016 and Budget 2017 information to school board chairs, trustees, superintendents, secretary treasurers and Presidents of stakeholder associations.
- Presented information and led training sessions for Association of School Business Officials of Alberta members on enrolment verifications, home education, elections and by-elections, capital borrowing, home and online distance education, and high school funding.

Other Results

Council of Ministers of Education, Canada

The Council of Ministers of Education, Canada (CMEC) is an intergovernmental body founded in 1967 by Ministers of Education to serve as:

- a forum to discuss policy issues;
- a mechanism through which to undertake activities, projects, and initiatives in areas of mutual interest;
- a means by which to consult and cooperate with national education organizations and the federal government; and
- an instrument to represent the education interests of the provinces and territories internationally.

CMEC provides leadership in education at the pan-Canadian and international levels and contributes to the exercise of the exclusive jurisdiction of provinces and territories over education. Alberta's Minister of Education is a member of CMEC, and supports Prince Edward Island's position as Chair. CMEC subcommittees represent the provinces and territories on education-related international bodies, contribute to the fulfilment of Canada's international treaty obligations, and administer Canada's national official languages programs. In addition, CMEC is involved in assessing the skills and competencies of Canadian students, developing and reporting on education indicators, and sponsoring research in education-related statistics (www.cmec.ca). In 2016-17, participation in CMEC cost $752,500.

In 2016-17, Alberta Education:

- Participated in the advisory committee of the deputy ministers of education (ACDME) retreat and two in-person meetings and numerous conference calls to ensure Alberta's and pan-Canadian interests in education continue to be advanced.
  - Presented Alberta's Aboriginal learner data collection initiative (ALDCI) at the Canadian education statistics council meeting as part of the ACDME meeting. The ALDCI develops mechanisms to measure and assess First Nations, Métis and Inuit learner success.
- Collaborated with the CMEC secretariat and the provinces and territories to ensure Alberta's interests continue to be advanced.
- Co-led the development of a revised CMEC Indigenous education plan 2016-2019 to facilitate improved education outcomes for Indigenous learners at the K–12 and post-secondary education levels, and to address the Truth and Reconciliation Commission of Canada's call to action #63, which was directed at CMEC. The Indigenous education plan focuses on the following four areas:
  - sharing promising practices and information;
  - language, culture, and identity;
  - teaching excellence; and
  - advising on Indigenous education priorities.
- Participated in CMEC's global competencies working group, which supports the growing recognition that global competencies equip students with the necessary tools to adapt to diverse situations and become lifelong learners. The group monitors a number of international initiatives, including the Organization for Economic Co-operation and Development's education 2030 project, to inform its steps moving forward in fostering and assessing the CMEC pan-Canadian global competencies.
- Supported the Minister's visit to the Northwest Territories to discuss collaboration on curriculum development, student assessment, Indigenous education, student learning and school leader standards, and to renew agreements with the Northwest Territories and Nunavut for the use of Alberta's provincial assessments. The visit resulted in reaffirming the collaborative relationship between Alberta Education and the Northwest Territories.
- Continued to contribute Alberta's perspective and input to CMEC priorities, including early learning, Aboriginal education, student transitions, data and assessment, and international education, in collaboration with Alberta Advanced Education and Executive Council.

Outcome Five Performance Measures

5.a Working Relationships

Rationale

- The perceptions of various stakeholders who are directly involved in the K-12 education system as well as public perception on their input into education provide an indication of effective working relationships within the education system.

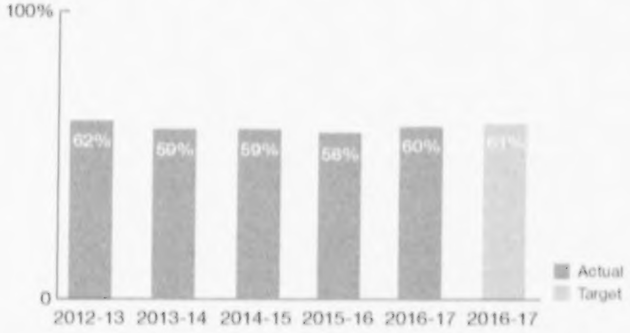
Target

- The target was not met.

Discussion

- Overall survey results in 2016-17 indicate that 60 per cent of high school students, parents, teachers, school board members and the public were satisfied that their input into education at the school, jurisdiction and provincial levels was considered, respected and valued.
- Results overall and for school board members have declined over time with some year to year variation. Satisfaction for students, parents, teachers, and the public has been stable over time.
- Public satisfaction has been consistently lower than other respondent groups over the years.
- Parent, teacher and public satisfaction was highest at the school level and lowest at the provincial level.
- Public satisfaction is lowest regarding whether their input into the education of students is considered by Alberta Education. The public typically has less familiarity and involvement with education than other respondent groups, which may affect results.

Overall Satisfaction of High School Students, Parents, Teachers, School Board Members and the Public that Their Input is Considered, Respected and Valued by the School, Jurisdiction and Province



Source: Alberta Education: CCI Research Inc., 2013, 2014, 2015 and 2016; Advanis, 2017

Survey Results *(in percentages)*

Respondent Group	2012-13	2013-14	2014-15	2015-16	2016-17
High School Students	75	73	75	72	75
Parents (ECS-12)	61	60	62	63	65
Teachers	59	57	57	62	62
School Board Members	69	61	57	45	49
Public	46	44	45	48	48
Overall Satisfaction	**62**	**59**	**59**	**58**	**60**

Source: Alberta Education: CCI Research Inc., 2013, 2014, 2015 and 2016; Advanis: 2017

Notes:

- High School students were asked about their satisfaction that their input into decisions at their school is considered.
- School board members were asked about their satisfaction that their input into the education of students is considered by Alberta Education.
- For parents and the public, percentages reported are averages of satisfaction that:
  - their input into decisions at school is considered;
  - their input into the education of students is considered by the school board; and
  - their input into the education of students is considered by Alberta Education.
- For teachers, percentages reported are averages of satisfaction that:
  - their input into the education of students is considered by the school;
  - their input into the education of students is considered by the school board; and
  - their input into the education of students is considered by Alberta Education.
- Overall satisfaction is the average of agreement/satisfaction rates for each respondent group. See Endnote A, page 146, for information on averaging results within and across respondent groups.
- See Endnote A, pages 144-145, for information on surveys conducted for Alberta Education.

5.b K–12 System Improvement

Rationale

- Continuous improvement of education for students is an important outcome of the K–12 education system.

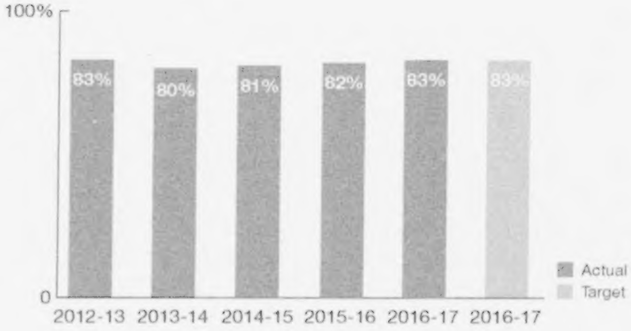
Target

- The target was met.

Discussion

- Overall survey results in 2016-17 indicate that 83 per cent of parents, teachers and school board members believe that Alberta's K–12 education system improved or stayed the same in the last three years.
- Results overall and for all three respondent groups (parents, teachers and school board members) have been stable over time.
- Results have been consistently higher for school board members and consistently lower for parents.
- Building on extensive dialogue with education partners and stakeholders, including parents and the public, Alberta Education established a long term vision for K–12 education, which is being realized through initiatives such as:
  - – curriculum redesign,
  - – the *High School Completion Strategic Framework*, and
  - – the *Learning and Technology Policy Framework*.

Overall Perception of Parents, Teachers and School Board Members that Alberta's Education System has Improved or Stayed the Same in the Last Three Years



Source: Alberta Education: CCI Research Inc., 2013, 2014, 2015 and 2016; Advanis, 2017

Survey Results *(in percentages)*

Respondent Group	2012-13	2013-14	2014-15	2015-16	2016-17
Parents	76	73	76	76	77
Teachers	82	78	77	80	78
School Board Members	92	89	90	91	94
Overall (Improved)	**83**	**80**	**81**	**82**	**83**

Source: Alberta Education: CCI Research Inc.: 2013, 2014, 2015 and 2016; Advanis: 2017

Notes:

- In 2014-15, this measure was revised to focus on responses indicating whether Alberta's K–12 education system has improved or stayed the same in the last three years. Prior to this revision, in 2012-13 and 2013-14, this measure focused only on responses related to improvement in Alberta's K–12 education system.
- For parent, teacher and school board member respondent groups, percentages reported are averages of respondents' assessment that:
    - » the Alberta K–12 system has improved or stayed the same in the last three years
    - » quality of education at school has improved or stayed the same in the past three years
    - » the school learning environment has improved or stayed the same in the last three years
    - » engagement of students in school has improved or stayed the same in the last three years
    - » information about student achievement has increased or stayed the same in the last three years
    - » communication of plans for school improvement has increased or stayed the same in the last three years, and
    - » the accountability of school to parents has increased or stayed the same in the last three years.
- In the Parent survey, only parents of Grades 3-12 students were asked the questions in this measure.
- The overall percentage indicating whether Alberta's K–12 education system has improved or stayed the same in the last three years is the average of the percentage for each respondent group. See Endnote A, page 146, for information on averaging results within and across respondent groups.
- See Endnote A, pages 144-145, for information on surveys conducted for Alberta Education.

5.c Quality of Basic Education

Rationale

- High quality basic education meets the needs of all students, society and the economy.

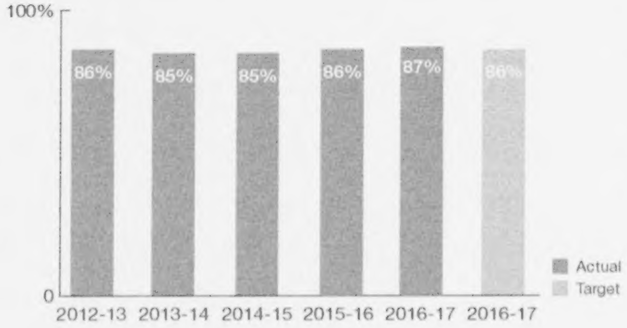
Target

- The target was met.

Discussion

- Overall survey results in 2016-17 indicate that 87 per cent of high school students, parents, teachers, school board members, and the public were satisfied with the quality of basic education.
- Results overall and for all the respondent groups have been stable over time.
- Public satisfaction continues to be lower than the satisfaction of other respondent groups.
- Parent satisfaction continues to be lower than that of students, teachers and board members.
- Alberta Education has many initiatives underway to improve the quality of basic education, such as:
  - reviewing and improving curriculum on an ongoing basis and across all grade levels;
  - the Small Class Size Initiative to reduce class sizes with a focus on the early grades; and
  - the Accountability Pillar, which requires school jurisdictions to regularly measure and report on core educational outcomes, and address low or declining results.

Overall Satisfaction of High School Students, Parents, Teachers, School Board Members and the Public with the Quality of Basic Education



Source: Alberta Education: CCI Research Inc.: 2013, 2014, 2015 and 2016; Advanis: 2017

Survey Results *(in percentages)*

Respondent Group	2012-13	2013-14	2014-15	2015-16	2016-17
High School Students	91	91	89	90	92
Parents (ECS-12)	81	79	80	80	82
Teachers	92	91	90	92	92
School Board Members	91	90	93	94	93
Public	76	72	75	76	74
Overall Satisfaction	**86**	**85**	**85**	**86**	**87**

Source: Alberta Education: CCI Research Inc.: 2013, 2014, 2015 and 2016; Advanis: 2017.

Notes:

- For high school students, parents, teachers and school board members, percentages reported are averages of satisfaction levels with the following specific aspects of the school system:
  - overall satisfaction with education at schools
  - the quality of teaching at schools
  - the highest priority of the education system is the success of the student
  - school work is interesting
  - school work is challenging, and
  - learning expectations at school are clear.
- For the public, the percentage reported is the average of satisfaction levels with the following two aspects of the school system:
  - overall satisfaction with education at schools, and
  - the highest priority of the education system is the success of the student.
- Overall satisfaction is the average of agreement/satisfaction rates for each respondent group. See Endnote A, page 146, for information on averaging results within and across respondent groups.
- See Endnote A, pages 144-145, for information on surveys conducted for Alberta Education.

Performance Measure Methodology

Endnote A: Notes on Surveys

Public/Stakeholder Surveys

Alberta Education regularly commissions telephone surveys of random samples of the Alberta public and other key stakeholder groups. The purpose of these surveys is to obtain perceptions of how the basic education system is performing in meeting students' and society's needs and expectations. Professional survey research firms are contracted to conduct the surveys, using trained interviewers and the Computer-Assisted Telephone Interviewing (CATI) system. Survey results are compiled by the survey research firms and provided to the ministry. Surveys are conducted annually with the public; parents of ECS to Grade 12 students; parents of self-identified First Nations, Métis and Inuit students; high school students; self-identified First Nations, Métis and Inuit high school students; teachers; and school board members.

The following table provides sampling information about the surveys of Albertans conducted in recent years that are reported in this annual report. The information includes the respondent groups surveyed, the sample sizes and the response rates. Also shown are the maximum width confidence intervals for results from each survey. Results are considered accurate within the confidence interval 19 times out of 20 (i.e., at a confidence level of 95 per cent).

While the table is useful as a rough guide to the confidence intervals associated with survey results, a confidence interval for the difference is used to determine whether the difference between two specific survey results (either over time or among respondent groups) is statistically significant (i.e., likely a real difference, and not due to sampling variation).

The survey instruments for these surveys primarily use four-point response scales (Very Satisfied/Satisfied/Dissatisfied/Very Dissatisfied or Strongly Agree/Agree/Disagree/Strongly Disagree), depending on the question. A few questions use other response scales (e.g., A Lot/Some/Very Little/Not at All or Improved/Same/Declined). Although not asked, Don't Know responses and refusals are recorded as well. Results presented are the combined percentages of respondents who were Very Satisfied/Satisfied or who Strongly Agreed/Agreed. The survey results are available at www.education.alberta.ca/provincial-satisfaction-surveys/survey-results.

Alberta Education Public/Stakeholder Surveys: Sample Sizes and Confidence Intervals

Survey[1]		2012-13	2013-14	2014-15	2015-16	2016-17
Public[2]	Sample	800	800	800	800	800
	Confidence Interval	± 3.5%	± 3.5%	± 3.5%	± 3.5%	± 3.5%
	Response Rate	10.5%	11.9%	8.3%	9.0%	4.8%
Parents (ECS-12)[2,3]	Sample	800	800	800	800	800
	Confidence Interval	± 3.5%	± 3.5%	± 3.5%	± 3.5%	± 3.5%
	Response Rate	23.7%	25.7%	20.0%	15.7%	16.2%
Parents of First Nations, Métis and Inuit Students (ECS-12)[2,3]	Sample	800	800	800	800	800
	Confidence Interval	± 3.5%	± 3.5%	± 3.4%	± 3.4%	± 3.4%
	Response Rate	22.2%	23.1%	18.5%	21.4%	16.2%
High School Students (Grades 10-12)[2]	Sample	800	800	800	800	804
	Confidence Interval	± 3.5%	± 3.5%	± 3.5%	± 3.5%	± 3.5%
	Response Rate	21.9%	22.3%	17.9%	14.7%	13.4%
First Nations, Métis and Inuit High School Students (Grades 10-12)[2]	Sample	780	800	715	757	800
	Confidence Interval	± 3.5%	± 3.3%	± 3.5%	± 3.4%	± 3.4%
	Response Rate	18.2%	19.5%	12.8%	16.3%	13.1%
Teachers[2]	Sample	800	800	800	800	803
	Confidence Interval	± 3.5%	± 3.5%	± 3.5%	± 3.4%	± 3.4%
	Response Rate	35.1%	35.7%	29.0%	24.0%	19.3%
School Board Members[2,4]	Sample	350	347	310	250	313
	Confidence Interval	± 3.1%	± 3.1%	± 3.6%	± 4.5%	± 3.5%
	Response Rate	67.7%	69.7%	61.5%	55.2%	67.6%

Notes:

1. CCI Research Inc. in 2012-13, 2013-14, 2014-15, and 2015-16; and Advanis in 2016-17, conducted the telephone surveys of the public; parents; parents of self-identified First Nations, Métis and Inuit students; students; self-identified First Nations, Métis and Inuit students; teachers; and school board members identified in the table above.
2. Confidence intervals for smaller sample sizes of the respondent groups will be different from confidence intervals for the full sample size listed in the table. E.g., for the teacher respondent group, the confidence interval for n=400 sample size will be ± 4.9 per cent.
3. In the Parent Survey, some questions were asked only to parents of Grades 3-12 students, or only to parents of Grades 7-12 students. The sample size achieved for the restricted parent group did not have a significant impact on the confidence interval for the measures.
4. Confidence intervals for these samples take into account the small populations from which the samples were selected, e.g., in 2016-17, 516 school board members.

Calculating Overall Survey Results

When calculating overall results across all respondent groups for survey measures, a simple average (rather than a weighted average) is used to reflect each group's equal importance to the overall result.

Further, although survey results for each respondent group and for overall results are rounded to whole numbers, the overall average results are calculated from the unrounded result for each respondent group. This avoids possible double rounding error that might result if overall averages were calculated from rounded respondent group results.

Use of Confidence Intervals for Interpreting Survey and Survey Measure Results

When a result is obtained by surveying a random sample of the target population, such as the public, parents or teachers, there is a confidence interval associated with the result, which is expressed as a percentage above and below the obtained result. A confidence interval indicates how much variation one might expect from the obtained survey result, as a consequence of sampling and diversity among respondents.

Two key factors influencing the degree of sampling variability associated with survey results are the sample size of the surveys and the magnitude of the result:

- The larger the sample size, the smaller the associated confidence interval.
- Given a constant sample size, confidence intervals are smallest for survey percentages near one per cent and 99 per cent and largest for survey percentages near 50 per cent. This is because results near one per cent and 99 per cent represent maximum uniformity of the underlying population on the variable being measured by the survey (e.g., satisfaction/agreement on various educational issues), while results near 50 per cent represent maximum diversity of the underlying population on the variable being measured.

The table (previous) illustrates the interaction of these two factors in determining the margin of error for results from surveys. As the surveys of parents, high school students, teachers and the public all used sample sizes of approximately 800 in 2016-17, and survey results in 2016-17 ranged from 48 per cent (for public satisfaction that their input is considered, respected and valued) to 94 per cent (for student satisfaction with the opportunity of students to receive a solid grounding in core subjects), the respective margins of error range from 3.4 per cent to 1.6 per cent respectively.

In addition, as survey measures generally combine survey results on multiple questions from multiple respondent groups, a customized statistical algorithm is used to construct the confidence interval for measure results.

Confidence intervals for specific results and specific measures are determined by the following procedures:

1. To determine the confidence interval for specific survey results for single respondent groups, an online statistical application (www.surveysystem.com/sscalc.htm) is used.
2. Differences in survey results between respondent groups are supported by specific tests using an online statistical application (www.harrisresearchpartners.com/SigDiffCalculator.htm and www.polarismr.com/help-center/stat-calculator-difference).
3. To determine the confidence interval for specific survey measures with multiple respondent groups a customized statistical algorithm is used.

In the Ministry of Education's annual report, confidence intervals are used to determine:

- whether differences in survey results or in survey measure results over time are likely the result of sampling variation, or represent actual change.
- whether differences in survey results among respondent groups in the same year are likely the result of sampling variation or represent actual differences.

When comparing results of survey questions over time or among respondent groups, it is concluded that there is an actual difference between two survey results, 19 times out of 20, if the confidence interval for the difference does not include zero. When this is the case, it is acknowledged in the related text that there is an increase, change or significant difference in survey results over time or among groups. When the confidence interval for the difference does include zero the observed difference may be due to sampling variation and we cannot conclude that the difference is real or significant. In such cases, the related text indicates that results are similar or stable over time or among respondent groups.

Endnote B: Technical Notes

Assessing Results Relative to Targets

Performance targets set expectations for results within specific time frames and are the basis for planning improvements and assessing results that are within the sphere of influence of the ministry and school authorities. They are an important way to gauge whether the education system is improving or falling behind in obtaining desired results in key areas. Targets clearly establish desired levels of performance better than recent performance, to be attained within a specific timeframe. Targets are quantifiable and expressed in numerical terms, such as percentages or ratios. They are used as a key tool to drive, measure, improve and manage performance.

For survey measures, performance is considered to have met the target if the confidence interval for the result includes the target value. For example, if a measure result is 77 per cent with a confidence interval of 77 per cent ± 2.5 per cent and a target of 79 per cent, then the target has been met since the target value lies within the interval [74.5 per cent, 79.5 per cent]. If the result on the same measure is 75 per cent, with a confidence interval of 75 per cent ± 2.5 per cent then the target has not been met since the target value of 79 per cent does not lie within the interval [72.5 per cent, 77.5 per cent].

This method of assessing performance represents a high level of achievement in relation to the target and takes into account the sampling variability in the survey process.

For measures based on achievement tests, on diploma exams and on administrative data, a one sample Chi-square statistical test is used to determine whether the result is significantly different from the target and whether the target is met, not met or exceeded. The magnitude of the difference required between the result and the target for each test to establish significance depends on the sample size, e.g., the number of students writing an exam, and the proportion, e.g., the percentage of students meeting standards.

Assessing Results Over Time

Changes in results over time are assessed in the discussion of each measure. For survey measures, which are based on probability sampling, confidence intervals are taken into account. See Use of Confidence Intervals for Interpreting Survey Results in Endnote A on page 146 for an explanation of how confidence intervals are used to assess changes over time for survey measures.

Changes over time are assessed with a two sample Chi-square statistical test for measures based on tests of student learning and on administrative data, i.e., derived from tracking groups of students over time, such as dropout and high school completion rates. The test determines whether the difference between two proportions is significant. The calculation of Chi-square is based on the difference between what was observed and what would be expected assuming that the proportions were the same. Under a simple test of proportions, a Chi-square value of 1 represents a difference of one standard deviation, while a Chi-square value of 3.84 is significant at the 5 per cent level. Discussion of results over time for the non-survey measures is supported by this test of significant difference.

Trend Lines

Although not appearing in the annual report, trend lines are an aid to interpreting the results for measures reported. Trend lines augment data interpretation techniques already in use such as the calculation of confidence intervals, which is used to determine the significance of changes in measure results over time.

Trend lines are used to develop an expected value for a current result given historical results. The expected value can then be compared with the actual result. In this way, trend lines provide a useful method of understanding year-to-year fluctuations and shift the focus from smaller year-to-year changes to providing information about the direction of results over the longer term. In particular it is of interest whether results are tracking towards the performance target for the measures that have not met targets.

Discussion of results over time for measures with at least three data points are supported by trend lines. The type of trend line used is selected based on an informed interpretation of the data series underlying the trend.

Logarithmic trend lines are appropriate for proportional data, i.e., data expressed as percentages of a whole, and therefore ranging between 0 per cent and 100 per cent, such as the performance measures in this report. A logarithmic trend line is a best-fit straight line that is most useful when the rate of change in the data increases or decreases quickly, then levels out. The leveling out can be seen in the results for some measures in the report, along with examples of year-to-year increases or decreases on other measures.

A logarithmic trend line is calculated using the following formula:

$Y = c\,ln(x) + b$, where c and b are constants and $ln()$ is the natural logarithm function and x is the year of the series.

Endnote C:
Methodology for Performance Measures

Described below are the methodologies used to calculate the measures that are derived from provincial assessments of student learning and from other information about Alberta students in the Ministry of Education's data systems.

Definition of Alberta Student

Starting from 2013-14, the definition of an Alberta student is an individual who is registered as of September 30 of the school year in a school located in Alberta, where "school" means a structured learning environment through which an education program is offered to a student by: a board (includes public, separate, Francophone, Lloydminster); an operator of a private school; an early childhood services (ECS) program private operator; the operator of a charter school; a parent giving a home education program; the Minister. It also includes other Alberta-located educational institutions providing ECS to Grade 12 curriculum instruction, specifically Federal (First Nations schools and those operated by Corrections Canada); and provincial authorities (such as Bow Valley College and NorQuest College).

Results for First Nations, Métis and Inuit Students

Calculating results for First Nations, Métis and Inuit students is possible because school jurisdictions have been required to include a voluntary First Nations, Métis and Inuit self-identification question on school registration forms for several years and to report the identifier to the ministry's student data system. Self-identification of students has increased each year. Students' First Nations, Métis and Inuit self-identification information associated with their most recent school registration is used to calculate results. This provides the most complete results and reflects the student's intent to be identified.

Results for English as a Second Language (ESL) Students

The calculation of results for ESL students is based on the number of ESL students for whom funding was provided to school authorities for ESL programming. ESL programming is designed for children/students who require additional English language supports and instruction to achieve grade level expectations in English and other subject areas. This group includes both Canadian-born and foreign-born students. Students funded for an ESL program in the year reflected in the measure are included in the ESL results. For example, students in the appropriate Grade 10 cohort that were funded for ESL in their most recent registration are included in the ESL High School Completion rate for 2015-16.

Annual Dropout Rate of Students Aged 14-18 Years

The annual dropout rate reports the percentages of Alberta students aged 14-18 years in public, separate, Francophone, charter, and accredited private schools who, in the following school year:

- are not enrolled in the K–12 system,
- are not enrolled in a post-secondary institution in Alberta,
- are not registered in an apprenticeship program in Alberta, and
- have not completed high school.

The annual dropout rate is derived from student data in Alberta Education and Alberta Advanced Education systems. Adjustments for attrition are based on estimates from Statistics *Canada's Demographic Estimates Compendium, 2016*.

Alberta students who are identified as having a moderate or severe cognitive disability or a severe multiple disability are not included in the annual dropout rate.

High School Completion Rate

The high school completion rate reports the percentages of Alberta students in public, separate, Francophone, charter, and accredited private schools who, within three, four and five years of entering Grade 10:

- received an Alberta High School Diploma, an Alberta High School Equivalency Diploma (GED), a Certificate of Achievement for completing the Integrated Occupational Program (IOP) or the Certificate of High School Achievement for completing Knowledge and Employability courses,
- entered an Alberta post-secondary program or an apprenticeship program, or
- earned credits in five Grade 12 courses, including one Language Arts diploma examination course and three other diploma examination courses.

Data for this measure are from Alberta Education and Alberta Advanced Education systems. The provincial rate is calculated by dividing the number of high school completers, as defined above, by the number of students in the Grade 10 Cohort, adjusted for attrition, as shown in the formula below.

$$\left(\text{High School Completers}\right) \Big/ \left(\text{Grade 10 Cohort} - \text{Attrition Factor}\right) = \text{High School Completion Rate}$$

The tracking of Grade 10 students excludes some students, such as those identified as having a severe or moderate cognitive disability or a severe multiple disability.

In 2010, high school completion rate methodology was revised to reflect new data received from the post-secondary system. Under the revised methodology, the calculations incorporate the post-secondary Classification of Instructional Programs (CIP) coding to better identify those students enrolled in programs that are not deemed to be post-secondary level programming (e.g., academic upgrading). Students in these kinds of programs are not considered completers for the purpose of this measure.

The educational attainment of Albertans aged 25-34 years is derived from Statistics Canada *Labour Force Survey*, special tabulation for Alberta Education.

High School to Post-Secondary Transition Rate

The high school to post-secondary transition rate reports the percentages of Alberta students in public, separate, Francophone, charter, and accredited private schools who, within four and six years of starting Grade 10:

- enrolled in a credit program, part-time or full-time, in an Alberta post-secondary institution, or
- registered in an apprenticeship program other than the Registered Apprenticeship Program for high school students.

Alberta students are tracked using data from the Alberta Education and the Alberta Advanced Education systems. The high school to post-secondary transition rates include adjustments for attrition and for attendance at post-secondary institutions out of province.

The High School to Post-Secondary Transition Rate is calculated by dividing the number of students who enter post-secondary programs by the number of students in the Grade 10 cohort, adjusted for attrition as shown in the formula below.

$$\left(\text{In-Province Post-Secondary Attenders} + \text{Estimate of Out-of-Province Post-Secondary Attenders}\right) \Big/ \left(\text{Grade 10 Cohort} - \text{Attrition Factor}\right) = \text{Transition Rate}$$

The tracking of Grade 10 students excludes some students, such as those identified as having a severe or moderate cognitive disability or a severe multiple disability.

In 2010, high school transition rate methodology was revised to reflect new data received from the post-secondary system. Under the revised methodology, the calculations incorporate the post-secondary Classification of Instructional Programs (CIP) coding to better identify those students enrolled in programs that are not deemed to be post-secondary level programming (e.g., academic upgrading). Students in these kinds of programs are not considered transitioners for the purpose of this measure.

Attrition Adjustment

Attrition estimates are applied to three Student Outcomes Measures – the High School Completion Rate, the Post-Secondary Transition Rate, and the Diploma Examination Participation Rate. In addition an attrition adjustment is made in the calculation of the dropout rate.

Attrition is the estimate of the number of students from the Grade 10 cohort who leave the province or die in the years subsequent to the start of Grade 10. The attrition estimate is based on the following factors:

a) mortality;

b) emigration;

c) interprovincial out migration;

d) an estimate of the percentage of 16-, 17-, and 18-year-olds who are enrolled in school (school participation rate); and

e) a downward adjustment to account for youth who are not in school.

The provincial attrition estimate aggregates census division level data from Statistics Canada's *Demographic Estimates Compendium, 2016*.

Out-of-Province Post-Secondary Student Adjustment

Alberta Education does not specifically track Alberta students who participate in post-secondary programs outside of Alberta. An estimate of the number of students who have left the province to pursue post-secondary education is therefore factored into the High School to Post-Secondary Transition Rate.

The out-of-province estimate uses aggregate counts of Alberta students receiving financial assistance for studies both in-province and out-of-province based on data from Alberta Advanced Education's Students Finance System (SFS) and Data Collection and Reporting (DCAR) system. The premise is that in any given year, the percentage of students from the Grade 10 cohort attending post-secondary programs out-of-province is similar to the percentage of students receiving financial assistance for study out-of-province.

Provincial Achievement Tests

2016-17 provincial achievement test results will be available in October 2017 and published in the Annual Report Update.

Students in Grades 6 and 9 write provincial achievement tests annually in language arts, mathematics, science and social studies. The achievement test results for Grades 6 and 9 provide information on how well Alberta students in public, separate, Francophone, charter and accredited private schools are meeting provincial standards in the core academic subjects. Tests are developed and administered by teachers and educators and are based on the provincial curriculum. Results are reported in relation to the acceptable standard and standard of excellence.

A student achieving the acceptable standard in a specific grade shows an adequate understanding of the core knowledge and adequate basic skills essential to that course. A student achieving the standard of excellence consistently shows a deeper understanding of the concepts of the course by demonstrating an ability to integrate information and evaluate it from various points of view.

For each achievement test, the cut scores for the acceptable standard and the standard of excellence are set initially by a standard-setting committee of about 20 teachers using the Modified Angoff and Bookmark Standard Setting Procedures. These procedures use teachers' judgment to determine a minimum number of items a student must answer correctly – the cut score – to achieve each standard. In subsequent years, the cut scores for each test are adjusted through test equating. This ensures the standards remain constant even if test difficulty varies slightly from year to year. Whenever curriculum is revised, the standard-setting process is done again.

Results on provincial achievement tests are calculated and presented on the basis of the total number of students in each grade who demonstrated the standards. Results for mathematics, science and social studies include student results on both English and French versions of the tests. Given the large number of students in each grade (more than 40,000), differences in results from year to year of more than 0.4 percentage points on each test are considered significant. French language arts and Français courses have higher significant difference values (1.2 to 3.8 percentage points, depending on the number of students in each course), because fewer students are in these courses.

Not all students write the provincial achievement tests. Achievement test results are not available for students who:

- were absent;
- were excused from writing by the superintendent because participation would be harmful to the student or the student could not respond to the test instrument;
- wrote but whose results were withheld or invalidated; or
- wrote only one part of the two-part language arts test.

It is possible that some of these students, under different circumstances, could have demonstrated achievement of standards on the test.

Participation rates in achievement tests are calculated by dividing the number of students in the grade who wrote the test by the sum of total enrolment in the grade plus the ungraded students who are in the corresponding year of schooling.

Provincial overall results in language arts present weighted averages based on the number of students enrolled in each language arts course. Provincial overall results in mathematics, social studies and science are calculated similarly. Test results and participation are recorded and aggregated in ministry systems. Provincial, school authority and school results are available at www.education.alberta.ca/provincial-achievement-tests/about-the-pats/.

Diploma Examinations

2016-17 diploma examination results will be available in October 2017 and published in the Annual Report Update.

Examinations are administered in all diploma examination courses in January, June and August each year. Examinations are also administered in selected courses in November and April. Provincial assessments are meant to complement but not to replace day-to-day classroom assessment. Results on diploma examinations show how well Alberta students in public, separate, Francophone, charter and accredited private schools are meeting provincial expectations as outlined in the programs of study. Examination items are developed and standards are established by committees of teachers. The examination design is vetted through committees of stakeholders and by a standard-setting committee of teachers.

A test equating initiative has been phased in for the diploma examination program so that over time examinations are consistent and the results are comparable. The multiple-choice portion of the examinations contains a set of items common to administrations in subsequent years. By comparing the achievement of students writing in a baseline session with those writing in any subsequent administration on the common items and on the unique items, Alberta Education is able to determine whether or not the examinations are of equal difficulty. Student scores on the subsequent examinations can then be equated back to the baseline examinations to remove any influence that differences in examination difficulty may have on student scores.

Through equating, test results for a particular course are based on an identical standard and, consequently, can be directly compared over time. As a result of implementing the equating process, diploma examination results are comparable over time as follows:

- Biology 30, English Language Arts 30-1, and English Language Arts 30-2 since 2005-06
- Science 30 and Chemistry 30 since 2010-11
- Social Studies 30-2 since 2011-12,
- Social Studies 30-1 since 2012-13 and
- Physics 30 since 2013-14.

Diploma examination results are reported in relation to the acceptable standard and the standard of excellence. Results for mathematics, sciences and social studies include results for both English and French versions of the tests. The overall results present weighted averages based on the numbers of students achieving standards in all diploma examinations. Students achieving the acceptable standard demonstrate that they have met the basic requirements of the course. A mark of 50 per cent on the examination represents the acceptable standard in a diploma examination course. A mark of 80 per cent on the examination represents the standard of excellence and indicates the student has demonstrated performance significantly beyond the minimum requirements of the course. Starting from 2015-16, diploma exams are worth 30 per cent of the overall mark for the diploma course. The school-awarded mark is worth 70 per cent.

Diploma examination results are recorded and aggregated in ministry systems. Provincial, school authority and school results reports are available at www.education.alberta.ca/diploma-exam-administration/diploma-examinations-program/.

Diploma Examination Participation Rate

The diploma examination participation rate reports the percentages of students who have written four or more diploma examinations within three years of entering Grade 10. The tracking of Alberta Grade 10 students in public, separate, Francophone, charter and accredited private schools excludes some groups of students, such as those identified as having a severe cognitive disability or severe multiple disabilities.

Appendix:
Key Stakeholders

Organizations

Alberta School Boards Association (ASBA)

Alberta Teachers' Association (ATA)

College of Alberta School Superintendents (CASS)

Fédération des conseils scolaires francophones de l'Alberta (FCSFA)
(Federation of Francophone School Boards of Alberta)

Alberta School Councils' Association (ASCA)

Council of Catholic School Superintendents of Alberta (CCSSA)

Alberta Home Education Association (AHEA)

Association of Independent Schools and Colleges in Alberta (AISCA)

Alberta Catholic School Trustees' Association (ACSTA)

The Association of Alberta Public Charter Schools (TAAPCS)

Public School Boards' Association of Alberta (PSBAA)

Association canadienne-française de l'Alberta (ACFA)

Association of School Business Officials of Alberta (ASBOA)

Fédération des parents francophones de l'Alberta (FPFA)

Learning Disabilities Association of Alberta (LDAA)

School Plant Officials Society of Alberta (SPOSA)

Alberta Urban Municipalities Association (AUMA)

Alberta Association of Municipal Districts and Counties (AAMDC)

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Ministry of Education

CONSOLIDATED FINANCIAL STATEMENTS

Consolidated Financial Statements
March 31, 2017

Independent Auditor's Report

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AUDITOR GENERAL
Alberta

Independent Auditor's Report

To the Members of the Legislative Assembly

Report on the Consolidated Financial Statements

I have audited the accompanying consolidated financial statements of the Ministry of Education, which comprise the consolidated statement of financial position as at March 31, 2017, and the consolidated statements of operations, change in net debt and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these consolidated financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Ministry of Education as at March 31, 2017, and the results of its operations, its changes in net debt and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

[Original signed by Merwan N. Saher FCPA, FCA]

Auditor General

June 7, 2017

Edmonton, Alberta

Consolidated Statement of Operations

Year ended March 31, 2017

	2017		2016
	Budget	Actual	Actual
		(in thousands)	
Revenues (Schedule 1)			
Education Property Taxes	$ 2,413,970	$ 2,412,184	$ 2,254,803
Transfers from Government of Canada	107,774	114,055	110,473
Premiums, Fees and Licences	202,143	229,076	216,508
Investment Income	20,711	25,080	28,447
Internal Government Transfers	19,898	27,537	29,334
Fundraising, Gifts and Donations	96,305	88,851	91,593
Other Revenue	117,639	175,194	177,824
	2,978,440	3,071,977	2,908,982
Expenses - Directly Incurred (Note 2(c) and Schedules 2 & 3)			
Ministry Support Services	22,022	22,254	21,751
Instruction - ECS to Grade 12	5,849,260	6,011,128	5,816,794
Operations and Maintenance	625,641	755,681	749,416
Student Transportation	350,026	348,160	338,598
School Facilities - Amortization	360,000	333,790	325,096
Governance and System Administration	250,439	248,519	242,679
Program Support Services	227,072	198,495	186,888
Accredited Private Schools	248,460	260,711	245,782
2013 Alberta Flooding	-	17	-
Debt Servicing Costs	43,337	44,030	45,916
Pension Provision (Note 13)	12,088	(97,952)	(22,513)
	7,988,345	8,124,833	7,950,407
Annual Deficit	$ (5,009,905)	$ (5,052,856)	$ (5,041,425)

The accompanying notes and schedules are part of these consolidated financial statements.

Consolidated Statement of Financial Position

As at March 31, 2017

	2017	2016
	(in thousands)	
Financial Assets		
Cash and Cash Equivalents (Note 4)	$ 1,103,374	$ 1,186,197
Accounts Receivable (Note 5)	133,852	142,894
Portfolio Investments		
- Operating (Note 6)	236,062	223,245
- Endowments (Note 7)	7,760	7,360
Other Financial Assets	2,224	2,223
	1,483,272	1,561,919
Liabilities		
Accounts Payable and Accrued Liabilities (Note 8)	1,046,296	948,002
Liabilities under Public Private Partnerships (Note 9)	629,829	643,513
Debt (Note 10)	36,377	43,894
Capital Leases (Note 11)	143,095	144,688
Deferred Revenue (Note 12)	42,332	43,661
Unspent Deferred Capital Contributions (Note 12)	9,140	11,214
Teachers' Pension Liability (Note 13(a))	516,326	614,278
	2,423,395	2,449,250
Net Debt	(940,123)	(887,331)
Non Financial Assets		
Tangible Capital Assets (Note 14)	7,215,289	6,171,565
Prepaid Expenses	44,952	38,293
Other Non-Financial Assets	14,048	10,820
	7,274,289	6,220,678
Net Assets Before Spent Deferred Capital Contributions	6,334,166	5,333,347
Spent Deferred Capital Contributions (Note 12)	83,113	74,174
Net Assets	6,251,053	5,259,173
Net Assets, Beginning of Year	5,259,173	4,597,867
Annual Deficit	(5,052,856)	(5,041,425)
Net Financing Provided from General Revenues	6,044,736	5,702,731
Net Assets, End of Year	$ 6,251,053	$ 5,259,173

Contingent liabilities and contractual obligations (Notes 15 and 16).

The accompanying notes and schedules are part of these consolidated financial statements.

Consolidated Statement of Change in Net Debt

Year ended March 31, 2017

	2017		2016
	Budget	Actual	Actual
		(in thousands)	
Annual Deficit	$ (5,009,905)	$ (5,052,856)	$ (5,041,425)
Aquisition of Tangible Capital Assets	(1,895,012)	(1,391,760)	(1,054,436)
Transfer of Tangible Capital Assets to Other Government Entities		-	1,392
Amortization of Tangible Capital Assets (Note 14)	362,179	339,475	331,485
(Gain) on Disposal of Tangible Capital Assets		(4,818)	(3,859)
Proceeds on Sale of Tangible Capital Assets		13,377	7,588
Acquisition of Inventories of Supplies		(3,226)	(994)
Change in Prepaid Expenses		(6,659)	(19)
Change in Spent Deferred Capital Contributions		8,939	3,565
Net Financing Provided from General Revenues		6,044,736	5,702,731
(Increase) in Net Debt		(52,792)	(53,972)
Net Debt, Beginning of Year		(887,331)	(833,359)
Net Debt, End of Year		$ (940,123)	$ (887,331)

The accompanying notes and schedules are part of these consolidated financial statements.

Consolidated Statement of Cash Flows

Year ended March 31, 2017

	2017	2016
	(in thousands)	
Operating Transactions		
Annual Deficit	$ (5,052,856)	$ (5,041,425)
Non-Cash Items included in Net Operating Results		
Amortization (Note 14)	339,475	331,485
Deferred Capital Contributions recognized as revenue (Note 12)	(2,124)	(2,049)
Deferred Operating Contributions recognized as revenue (Note 12)	(102,425)	(101,659)
Provision for Pension Liability (Note 13 (a))	(97,952)	(22,513)
Provision for Liability for Contaminated Sites	-	(3,165)
(Gain) on Disposal of Tangible Capital Assets	(4,818)	(3,859)
	(4,920,700)	(4,843,185)
Decrease in Accounts Receivable	9,042	23,080
(Increase) in Prepaid Expenses, Other Assets	(9,886)	(974)
Increase in Accounts Payable and Accrued Liabilities	98,294	55,913
Contributions Restricted for Operating (Note 12)	101,096	107,108
Cash Applied to Operating Transactions	(4,722,154)	(4,658,058)
Capital Transactions		
Acquisition of Tangible Capital Assets (Note 14)	(1,391,760)	(1,054,436)
Transfer of Tangible Capital Assets from Other Government Entities	-	1,392
Proceeds on Disposal of Capital Assets	13,377	7,588
Cash Applied to Capital Transactions	(1,378,383)	(1,045,456)
Investing Transactions		
Purchase of Portfolio Investments	(169,998)	(120,011)
Proceeds on Sale of Portfolio Investments	156,781	86,799
Cash Applied to Investing Transactions	(13,217)	(33,212)
Financing Transactions		
Net Financing provided from General Revenues	6,044,736	5,702,731
Repayment of obligations under Alberta Schools Alternative Procurement	(13,684)	(12,981)
Contributions Restricted for Capital (Note 12)	8,990	1,371
Issuance of Debentures, Capital Leases and Loans	8,377	13,189
Repayments of Debentures, Capital Leases and Loans	(17,488)	(23,907)
Cash Provided by Financing Transactions	6,030,931	5,680,403
(Decrease) in Cash and Cash Equivalents	(82,823)	(56,323)
Cash and Cash Equivalents at Beginning of Year	1,186,197	1,242,520
Cash and Cash Equivalents at End of Year	$ 1,103,374	$ 1,186,197

The accompanying notes and schedules are part of these consolidated financial statements.

Notes to the Consolidated Financial Statements

March 31, 2017

Note 1 Authority and Purpose

The Ministry of Education operates under the authority of the *Government Organization Act* and its regulations and has been designated responsibilities for various Acts.

The ministry's fundamental purpose is to enable every student to reach full potential as a life-long learner and citizen. The ministry partners with students, families, educators, school trustees and communities to enable young Albertans to develop competencies for the future – the attitudes, skills, knowledge and values required to learn, think critically, think creatively, create opportunities, apply multiple literacies, and participate in and contribute to the community.

The ministry's policies and programs address the diverse needs of learners and support student achievement so that students can embrace their passions, interests and have opportunities to fulfill their potential.

Note 2 Summary of Significant Accounting Policies and Reporting Practices

These consolidated financial statements are prepared in accordance with canadian public sector accounting standards.

(a) Reporting Entity and Method of Consolidation

The reporting entity is the Ministry of Education for which the Minister of Education is accountable. The accounts of the Department of Education, the Alberta School Foundation Fund, and school jurisdictions (comprised of public, separate and Francophone school boards and charter schools; see Schedule 5) are fully consolidated in the Ministry of Education on a line-by-line basis. Revenue and expense, capital, investing and financing transactions and related asset and liability balances between the consolidated entities have been eliminated.

The year end of school jurisdictions is August 31; transactions that occurred during the period September 1, 2016 to March 31, 2017 that significantly affect the consolidated accounts have been recorded. Adjustments are made for the following: funding grant rate increases, capital asset additions and accrued teacher payroll. The accounts of the school jurisdictions have been adjusted to conform to the accounting policies of the ministry.

The ministry's Annual Report for the year ended March 31, 2017 includes summary financial information for each school jurisdiction from their audited financial statements for the year ended August 31, 2016.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) General Revenue Fund

All departments of the Government of Alberta operate within the General Revenue Fund (the Fund). The Fund is administered by the Minister of Finance. All cash receipts by departments are deposited into the Fund and all cash disbursements made by departments are paid from the Fund. Net Financing Provided from General Revenues as presented in the Consolidated Statement of Financial Position is the difference between the cash receipts and the cash disbursements.

(c) Basis of Financial Reporting

Revenues

All revenues are reported on the accrual basis of accounting. Cash received for which goods or services have not been provided is recognized as deferred revenue.

Investment income earned from restricted sources are deferred and recognized when the stipulations imposed have been met. Gains and losses on investments are not recognized in the Consolidated Statement of Operations until realized.

Endowment contributions, matching contributions, and associated investment income allocated for preservation of endowment capital purchasing power are recognized as revenue in the Consolidated Statement of Operations in the period in which they are received.

Government Transfers

Transfers from all governments are referred to as government transfers.

Government transfers and the associated externally restricted investment income are recognized as deferred capital contributions or deferred revenue if the eligibility criteria for use of the transfer, or the stipulations together with the ministry's actions and communications as to the use of the transfer, create a liability. These transfers are recognized as revenue as the stipulations are met and, when applicable, the ministry complies with its communicated use of these transfers.

All other government transfers, without stipulations for the use of the transfer, are recognized as revenue when the transfer is authorized and the ministry meets the eligibility criteria (if any).

Donations and Non-Government Grants

Donations and non-government grants are received from individuals, corporations, and private sector not-for-profit organizations. Donations and non-government grants may be unrestricted or externally restricted for operating or capital purposes. Unrestricted donations and non-government grants are recognized as revenue in the year received or in the year the funds are committed and the amounts can be reasonably estimated. Externally restricted donations, non-government grants and realized gains and losses for the associated externally restricted investment income are recognized as deferred revenue if the terms for their use, or the terms along with the ministry's actions and communications as to the use, create a liability. These resources are recognized as the terms are met and, when applicable, the ministry complies with its communicated use.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

c) Basis of Financial Reporting (continued)

Revenues (continued)

Grants and Donations for Land

The ministry recognizes transfers and donations for the purchase of land as a liability when received, and as revenue when the ministry purchases the land. The ministry recognizes in-kind contributions of land as revenue at the fair value of the land. When the ministry cannot determine the fair value, it records such in-kind contributions at a nominal value.

Expenses

Directly Incurred

Directly incurred expenses are those costs the ministry has primary responsibility and accountability for. In addition to program operating expenses such as salaries, supplies, etc., directly incurred expenses also include:

- amortization of tangible capital assets;
- inventory consumed;
- pension costs, which comprise the cost of ministry contributions for teachers of school jurisdictions and employer contributions for current service of employees during the year; and
- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay, guarantees and indemnities, and teachers' pensions.

Grants are recognized as expenses when authorized, eligibility criteria, if any, are met and a reasonable estimate of the amounts can be made. Certain authorization and eligibility criteria are contained in the *Funding Manual for School Authorities*.

Incurred by Others

Services contributed by other related entities in support of the ministry's operations are not recognized and are allocated to programs to show the full cost in Schedule 3.

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of cash and cash equivalents, accounts receivable, accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short-term nature of these instruments. Fair values of loans and advances are not reported due to there being no organized financial market for the instruments and it is not practicable within constraints of timeliness or cost to estimate the fair value with sufficient reliability.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(c) Basis of Financial Reporting (continued)

Financial Assets

Financial assets are assets that could be used to discharge existing liabilities or finance future operations and are not for consumption in the normal course of operations.

Financial assets are the ministry's financial claims on external organizations and individuals at the year end.

Cash and Cash Equivalents

Cash comprises cash on hand and demand deposits. Cash equivalents are short-term highly liquid investments that are readily convertible to known amounts of cash and that are subject to an insignificant risk of change in value. Cash equivalents are held for the purpose of meeting short-term commitments rather than for investment purposes.

Accounts Receivable

Accounts receivable are recognized at the lower of cost or net recoverable value. A valuation allowance is recognized when recovery is uncertain.

Portfolio Investments

Portfolio investments are reported at cost or amortized cost, less any write-downs associated with a loss in value that is other than a temporary decline. A write-down of a portfolio investment to reflect a loss in value is not reversed for a subsequent increase in value. Gains and losses on investments are recognized when an investment is sold or when there is a permanent impairment in the value of an investment.

Endowments are included in Financial Assets in the Consolidated Statement of Financial Position. Donors have placed restrictions on their contribution to the endowments, for example capital preservation. The principal restriction is that the original contribution should be maintained intact in perpetuity. Other restrictions may include spending investment income earned by endowments for specific operational or capital purposes, or capitalizing a certain amount of investment income to maintain and grow the real value of endowments.

Liabilities

Liabilities represent present obligations of the ministry to external organizations and individuals arising from transactions or events occurring before the year end. They are recorded when there is an appropriate basis of measurement and management can reasonably estimate the amount.

Liabilities include:
- all financial claims payable by the ministry at the year end;
- accrued employee vacation entitlements; and
- contingent liabilities where future liabilities are likely.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(c) Basis of Financial Reporting (continued)

Liabilities (continued)

Debt

Notes, debentures and mortgages are recognized at their face amount less unamortized discount, which includes issue expenses.

Public Private Partnerships (P3)

A public private partnership (P3) is a legally-binding contract between the Province and one or more public or private partners for the provision of assets and the delivery of services that allocates responsibilities and business risks among various partners.

The ministry accounts for its P3 projects in accordance with the substance of the underlying agreements. Agreements that transfer substantially all the risks and rewards of ownership of the assets are classified as capital leases and are accounted for as follows:

- The capital asset value and the corresponding liabilities are recognized at the net present value of the total capital payments discounted using the Government of Alberta's borrowing rate for long term debt at the time of signing of the P3 agreement.
- During construction, the capital assets (classified as work in progress) and the corresponding liability are recognized based on the estimated percentage complete or the terms of the agreement.
- Amortization on a straight-line basis over the estimated useful life commences when the asset is put into service.

Liability for Contaminated Sites

Contaminated sites are a result of contamination of a chemical, organic or radioactive material or live organism that exceeds an environmental standard, being introduced into soil, water or sediment. The liability is recognized net of any expected recoveries. A liability for remediation of contaminated sites normally results from operation(s) that is no longer in productive use and is recognized when all of the following criteria are met:

i. an environmental standard exists;
ii. contamination exceeds the environmental standard;
iii. the Ministry of Education is directly responsible or accepts responsibility;
iv. it is expected that future economic benefits will be given up; and
v. a reasonable estimate of the amount can be made.

As at March 31, 2017 the ministry has no liabilities for contaminated sites.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(c) Basis of Financial Reporting (continued)

Liabilities (continued)

Asset Retirement Obligations

Liabilities are recognized for statutory, contractual or legal obligations, associated with the retirement of tangible capital assets when those obligations result from the acquisition, construction, development or normal operation of the assets. The obligations are measured initially at fair value, determined using present value methodology, and the resulting costs capitalized into the carrying amount of the related asset. In subsequent periods, the liability is adjusted for the accretion of discount and any changes in the amount of timing of the underlying future cash flows. The capitalized asset retirement cost is amortized on the same basis as the related asset and the discount accretion is included in determining the results of operations.

Non Financial Assets

Non-financial assets are limited to tangible capital assets, inventories of supplies and prepaid expenses.

Tangible Capital Assets

Tangible capital assets of the ministry are recognized at historical cost and amortized on a straight-line basis over the estimated useful life of the assets. The threshold for capitalizing new systems development is $250,000 and the threshold for major enhancements is $100,000. The threshold for all other tangible capital assets is $5,000. All land is capitalized.

Amortization is charged only when the asset is put into service.

System development costs incurred in the preliminary project stage on an information technology project are not capitalized. They are expensed as incurred. Capitalization begins when the preliminary project stage is completed and management authorizes and commits to the project. Capitalization ends and amortization begins when the application is completed and ready for its intended use.

Contributed tangible capital assets are recognized at their fair value at the time of contribution.

When physical assets (tangible capital assets and inventories) are gifted or sold for a nominal sum, the net book value of these physical assets less any nominal proceeds are recognized as grants in kind. Unrealized gains and losses on transfers to controlled entities are eliminated on consolidation.

Prepaid Expenses

Prepaid expenses are recognized at cost and amortized based on the terms of the agreement.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(c) Basis of Financial Reporting (continued)

Foundations

Certain foundations have been established under various acts and some are licensed as charitable organizations for the purpose of raising funds for the benefit of school jurisdictions or educational programs. Foundations that are controlled by the ministry are consolidated in these consolidated financial statements.

Payments Under Reciprocal and Other Agreements

The ministry entered into agreements with other provincial governments, the federal government and the Workers' Compensation Board to provide services on their behalf.

Expenses incurred and revenue earned in the provision of services under these agreements are recorded in the records of the service providers and are not included in these consolidated financial statements. Amounts paid and recovered under these agreements are disclosed in Note 17.

Measurement Uncertainty
(*in thousands*)

Measurement uncertainty exists when there is a variance between the recognized or disclosed amount and another reasonably possible amount. The accounts of the school jurisdictions are consolidated based on the results of their latest financial year end, August 31. Estimation of transactions for the period between August 31 and March 31 is subject to measurement uncertainty. While best estimates have been used for reporting items subject to measurement uncertainty, management considers that it is possible, based on existing knowledge, that changes in future conditions in the near term could require a material change in the recognized amounts. Near term is defined as a period of time not to exceed one year from the date of the financial statements.

The teachers' pension (recovery) recognized as ($97,952) (2016: ($22,513)) and the teachers' pension liability of $516,326 (2016: $614,278) recognized/disclosed in these financial statements is subject to measurement uncertainty. Actual experience may vary from the assumptions used in the calculations. Note 13 discloses further information on the teachers' pension plan.

The method for calculating Education Property Tax and timing of increases is subject to uncertainty.

(d) Fort McMurray Area Wildfires
(*in thousands*)

In early May, 2016, wildfires seriously affected Fort McMurray and parts of the Regional Municipality of Wood Buffalo (RMWB). These fires affected four school jurisdictions: Fort McMurray Roman Catholic Separate School District No. 32; Fort McMurray Public School District No. 2833; Greater North Central Francophone Education Region No. 2, and Northland School Division No. 61. These school divisions are insured and remediation is expected to continue in 2017.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(d) Fort McMurray Area Wildfires (continued)

(*in thousands*)

The Province's disaster recovery initiatives, through its Disaster Recovery Program (DRP), provide financial assistance to impacted individuals, small businesses, municipalities, and government departments for uninsurable loss and damage. The DRP is administered and funded by the Alberta Emergency Management Agency of the Department of Municipal Affairs through the authority of the Disaster Recovery Regulation.

On February 14, 2017, the Minister of Municipal Affairs approved education property tax relief totaling $5,084 (2016: $nil) to RMWB due to these wildfires.

(e) Teachers' Employer Bargaining Association (TEBA)

The *Public Education Collective Bargaining Act* (PECBA) came into effect on January 1, 2016. The Act provides for a two table structure for teacher bargaining in the province – a central table and a local table. PECBA established the Teachers' Employer Bargaining Association (TEBA). All the rules governing the organization are in the Act, regulation and bylaws including TEBA's relationship with Government.

TEBA is designed to represent the employers who are working with the teachers (Alberta's 61 school authorities) as it relates to teacher collective bargaining. These 61 representatives vote to ratify an agreement at the central table bargaining and is the sole party (and has the exclusive authority) to bargain collectively with the Alberta Teachers' Association central table items.

Department expenses of $282 thousand related to TEBA are being reported under Program Support Services.

Note 3 Future Accounting Changes

The Public Sector Accounting Board issued the following accounting standards:

- **PS 2200 Related Party Disclosures and PS 3420 Inter-Entity Transactions (effective April 1, 2017)**

  PS 2200 defines a related party and establishes disclosures for related party transactions; PS 3420 establishes standards on how to account for and report transactions between public sector entities that comprise a government's reporting entity from both a provider and recipient perspective.

- **PS 3210 Assets, PS 3320 Contingent Assets, and PS 3380 Contractual Rights (effective April 1, 2017)**

  PS 3210 provides guidance for applying the definition of assets set out in FINANCIAL STATEMENT CONCEPTS, Section PS 1000, and establishes general disclosure standards for assets; PS 3320 defines and establishes disclosure standards on contingent assets; PS 3380 defines and establishes disclosure standards on contractual rights.

Note 3 Future Accounting Changes (continued)

- **PS 3430 Restructuring Transactions (effective April 1, 2018)**

  This standard provides guidance on how to account for and report restructuring transactions by both transferors and recipients of assets and/or liabilities, together with related program or operating responsibilities.

- **PS 3450 Financial Instruments (effective April 1, 2019)**

  The ministry has not yet adopted this standard and has the option of adopting it in fiscal year 2019-20 or earlier. Adoption of this standard requires corresponding adoption of: PS 2601, Foreign Currency Translation; PS 1201, Financial Statement Presentation; and PS 3041, Portfolio Investments in the same fiscal period. These standards provide guidance on: recognition, measurement, and disclosure of financial instruments, standards on how to account for and report transactions that are denominated in a foreign currency; general reporting principles and standards for the disclosure of information in financial statements; and how to account for and report portfolio investments.

  Management is currently assessing the impact of these standards on the consolidated financial statements.

Note 4 Cash and Cash Equivalents

(*in thousands*)

Cash and cash equivalents include deposits in the Consolidated Cash Investment Trust Fund (CCITF) of the Province of Alberta. The CCITF is managed with the objective of providing competitive interest income to depositors while maintaining appropriate security and liquidity of depositors' capital. The portfolio is comprised of high quality, short-term securities with a maximum term to maturity of three years. As at March 31, 2017, securities held by the CCITF have a time-weighted return of 0.85 per cent per annum (2016: 0.82 per cent per annum). Due to the short-term nature of CCITF investments, the carrying value approximates fair value.

	2017	2016
Cash	$ 1,077,389	$ 1,162,844
Cash Equivalents (1)		
Government of Canada, directed and guaranteed	13,505	18,110
Provincial, directed and guaranteed	1,192	1,187
Corporate	1,250	1,254
Pooled investment funds	10,038	2,802
	25,985	23,353
	$ 1,103,374	$ 1,186,197

(1) Cash equivalents include fixed-income securities that have terms to maturity of less than 90 days.

Funds in the amount of $14,917 in the Alberta School Foundation Fund are restricted for the purpose of providing funding to school boards for educational purposes.

Note 5 Accounts Receivable
(*in thousands*)

	2017			2016
	Gross Amount	Allowance For Doubtful Accounts	Net Realizable Value	Net Realizable Value
Accounts Receivable				
Government of Canada	$ 7,691	$ -	$ 7,691	$ 18,651
Requisitions from municipalities	1,782	(1,728)	54	366
Accounts of school jurisdictions [1]	136,415	(14,640)	121,775	119,978
Other	4,450	(118)	4,332	3,899
	$ 150,338	$ (16,486)	$ 133,852	$ 142,894

(1) Includes $11,166 (2016: $19,814) from Alberta Finance for the principal portion of school board supported debentures.

Accounts receivable are unsecured and non-interest bearing.

Note 6 Portfolio Investments
(*in thousands*)

	2017		2016	
	Cost	Fair Value [3]	Cost	Fair Value [3]
Interest bearing securities[1]				
Deposits and short-term securities	$ 114,512	$ 118,106	$ 143,911	$ 144,958
Bonds and mortgages[2]	101,422	103,244	61,513	65,347
	215,934	221,350	205,424	210,305
Equities				
Canadian public equities	14,568	15,848	20,400	21,942
Global developed public equities	13,320	15,174	4,781	8,958
	27,888	31,022	25,181	30,900
	$ 243,822	$ 252,372	$ 230,605	$ 241,205

	Cost	Fair Value	Cost	Fair Value
Operating	$ 236,062	$ 244,340	$ 223,245	$ 233,507
Endowments (Note 7)	7,760	8,032	7,360	7,698
	$ 243,822	$ 252,372	$ 230,605	$ 241,205

Note 6 Portfolio Investments (continued)

(*in thousands*)

The following is the maturity structure based on principal amount:

	2017	2016
Under 1 Year	35%	13%
1 to 5 Years	62%	82%
6 to 10 Years	2%	3%
11 to 20 Years	0%	2%
Over 20 Years	1%	0%
	100%	100%

(1) The amounts held as portfolio investments by Crown controlled SUCH sector organizations are consolidated line-by-line. Fixed income securities reported by school jurisdictions have an approximate effective market yield of 1.93 per cent per annum (2016: 1.90 per cent).

(2) Three school jurisdictions have invested in the Southern Alberta Wind Farm project for a total project cost of $6,400. The provincial government has contributed $3,200 towards the project. The investment will be repaid over 20 years including interest at 5.0 per cent per annum.

(3) Fair value is based on unadjusted quoted prices for identical assets traded in active markets. Fair value for guaranteed investment certificates, term deposits, and investments not quoted in an active market are disclosed at cost or amortized cost.

Note 7 Endowments

(*in thousands*)

	2017	2016
Balance, beginning of year	$ 7,360	$ 7,166
Endowment contributions	355	252
Reinvested income net of expenses	45	(58)
Balance, end of year	$ 7,760	$ 7,360

Note 8 Accounts Payable and Accrued Liabilities

(in thousands)

	2017	2016
Accounts payable and accrued liabilities	$ 434,817	$ 345,588
Manpower accruals(1)	553,424	543,465
Employee future benefits(2)	56,088	55,363
Asset retirement obligations(3)	1,967	3,586
	$ 1,046,296	$ 948,002

(1) Includes $510,147 (2016: $501,800) in accrued payroll and vacation pay for school jurisdiction certificated and non-certificated staff and $10,310 (2016: $9,526) in accrued payroll and vacation pay for Department of Education staff.

(2) School jurisdiction employee future benefit plans consist of defined benefit and defined contribution plans for post-employment and post-retirement benefits, including health benefits, dental coverage, life insurance, and retiring allowances. Obligations are accrued and related costs expensed in accordance with the terms of various contracts of employment and collective agreements. The cost of employee future benefits is actuarially determined using the projected benefit method prorated on service and management's best estimate of salary escalation, retirement ages of employees, and expected health and dental care costs. The obligation is amortized over the average remaining service life of employees.

(3) A total of three (2016: three) school jurisdictions reported AROs for central office buildings and school sites; five AROs totaling $1,967 (2016: five totaling $3,586) were recorded as a liability by three school jurisdictions.

Note 9 Liabilities Under Public Private Partnerships

(*in thousands*)

The ministry has entered into contracts for the design, finance, build and maintenance of the following projects as public private partnerships: ASAP I, ASAP II and ASAP III.

The details of the 30 year contracts for those projects already operational are as follows:

Project	Contractor	Date contract entered into	Completion date	Date capital payments began[1]
ASAP I	BBPP Alberta Schools Ltd.	September 10, 2008	June 1, 2010	July 27, 2010
ASAP II	B2L Partnership	April 15, 2010	June 30, 2012	August 10, 2012
ASAP III	ABC Schools Partnership	September 13, 2012	June 30, 2014	July 10, 2014

(1) Capital payments began on the date specified or upon completion of the project, whichever is later.

The calculation of the capital liabilities under public private partnerships is as follows:

	2017	2016
Liabilities, Beginning of Year	$ 643,513	$ 656,494
Principal Payments	(13,684)	(12,981)
Liabilities, End of Year	$ 629,829	$ 643,513

Estimated payment requirements for each of the next five years and thereafter are as follows:

	Total
2017-18	$ 43,478
2018-19	43,478
2019-20	43,478
2020-21	43,478
2021-22	43,478
Thereafter	836,507
	1,053,897
Less Net Present Value of Interest	(424,068)
Total Liabilities	$ 629,829

Note 10 Debt

(in thousands)

			2017	2016
	Maturity	Interest Rate	Carrying Value[1]	Carrying Value
Debentures[2]	1-3 years	7.5% - 12%	$ 11,166	$ 19,814
Loans	1-20 years	2.7% - 6.3%	25,211	24,080
			$ 36,377	$ 43,894

(1) Fair values of debentures and loans are not reported as no organized financial market for the instruments exists; it is not practicable within constraints of timeliness or cost to estimate the fair value with sufficient reliability.

(2) Debentures are payable to the Alberta Capital Finance Authority. The debentures are fully supported by Alberta Finance (Note 5).

Principal Payments	Total
2018	$ 7,736
2019	5,269
2020	2,899
2021	1,480
2022	1,516
Thereafter	17,477
	$ 36,377

Note 11 Capital Leases

(in thousands)

	2017	2016
Capital leases secured by tangible capital assets, including building, computer and equipment with various interest rates and maturity dates to 2044.	$ 143,095	$ 144,688
	$ 143,095	$ 144,688

Payment terms are as follows:

2018	$ 15,973
2019	14,464
2020	13,585
2021	12,303
2022	14,344
Thereafter	127,188
Total Payments	197,856
Less Interest	54,762
Total	$ 143,095

Note 12 Deferred Contributions
(*in thousands*)

	2017	2016
Unspent deferred capital contributions (a)	$ 9,140	$ 11,214
Spent deferred capital contributions (b)	83,113	74,174
Deferred revenue (c)	42,332	43,661
	$ 134,585	$ 129,049

(a) Unspent deferred capital contributions

	2017			2016
	Government of Alberta	Other	Total	Total
Balance, beginning of year	$ 2,147	$ 9,067	$ 11,214	$ 12,507
Received/receivable during year	-	11,064	11,064	9,807
Write offs and adjustments	(2,147)	73	(2,074)	2,951
Transferred to spent deferred capital contributions	-	(11,064)	(11,064)	(14,051)
Balance, end of year	$ -	$ 9,140	$ 9,140	$ 11,214

(b) Spent deferred capital contributions

	2017			2016
	Government of Alberta	Other	Total	Total
Balance, beginning of year	$ 15,480	$ 58,693	$ 74,173	$ 70,609
Donated and transferrred capital assets	-	423	423	-
Transferrred from unspent deferred capital contributions	-	11,064	11,064	14,051
Less amounts recognized as revenue	(481)	(2,066)	(2,547)	(10,486)
Balance, end of year	$ 14,999	$ 68,114	$ 83,113	$ 74,174

(c) Deferred Revenue

	2017			2016
	Government of Alberta	Other	Total	Total
Balance, beginning of year	$ 2,836	$ 40,825	$ 43,661	$ 41,163
Cash contributions received/receivable during year	4,091	97,005	101,096	104,157
Less amounts recognized as revenue	(5,222)	(97,203)	(102,425)	(101,659)
Balance, end of year	$ 1,705	$ 40,627	$ 42,332	$ 43,661

Note 13 Pension Plans

(a) Teachers' Pension Plan

(in millions or thousands)

The Alberta Teachers' Retirement Fund Board (ATRFB) is trustee and administrator of the teachers' pension plan. The ATRFB operates under the authority of the *Teachers' Pension Plans Act*. The Act requires all teachers under contract with school jurisdictions in Alberta to contribute to the teachers' pension plan.

Under the *Teachers' Pension Plans Act*, for pensionable service credited after August 1992, the department is responsible for 50 per cent of the unfunded liability, any current service costs and certain cost-of-living benefits.

Effective April 1, 2007, Alberta Treasury Board and Finance assumed responsibility for the employer-contributor funding related to the unfunded liability for pensionable service credited before September 1992.

The plan's liability for pension benefits is based upon actuarial valuations using the projected benefit method prorated on service. The latest actuarial valuation was as of August 31, 2016. The August 31, 2016 actuarial valuation was based on economic assumptions including a salary escalation rate of 3.50 per cent, price inflation of 2.50 per cent, and a discount rate of 7.00 per cent. The valuation indicated a deficiency of net assets over the actuarial value of accrued pension benefits. The unfunded liability was extrapolated to March 31, 2017.

The actual return on plan assets was 6.70 per cent for the year ended August 31, 2016 (2015 - 8.30 per cent). Demographic assumptions used in the valuation reflect the experience of the plan.

	(in millions)			
			Alberta Education	
	Post-1992 Plan Total	**Teachers' Portion**	**2017**	**2016**
Actuarial asset value	$ 13,957	$ 6,979	$ 6,978	$ 6,401
Actuarial liabilities	(12,938)	(6,455)	(6,483)	(5,730)
Unamortized deferred gain [(1)]	(1,011)	-	(1,011)	(1,285)
Teachers' pension (liability) surplus	$ 8	$ 524	$ (516)	$ (614)

(1) Unamortized deferred losses / (gains) are amortized over Expected Average Remaining Service Life (EARSL) of between 10.4 to 11.4 years. EARSL is 11.4 years at March 31, 2017.

The March 31, 2017 extrapolation was based on economic assumptions including a salary escalation rate of 3.00 per cent (2016: 3.00 per cent) and price inflation of 2.00 per cent (2016: 2.00 per cent). The discount rate used for liabilities was 6.40 per cent (2016: 6.80 per cent).

The assumptions used in the valuation and extrapolation are based on ministry management's best estimates of future events. The plan's future experience will vary from the assumptions.

Note 13 Pension Plans (continued)

(a) Teachers' Pension Plan (continued)

(in millions or thousands)

Any difference between the actuarial assumptions and future experience will emerge as gains or losses in future valuations.

In the Consolidated Statement of Operations, contributions by the ministry towards current service in the Alberta Teachers' Pension Plan and the increase in the Province's share of the unfunded liability are included in Instruction – ECS to Grade 12.

	(in thousands) 2017	2016
Current service contribution	$ 412,543	$ 409,254
Pension valuation adjustment	(97,952)	(22,513)
Total teachers' pension expense	$ 314,591	$ 386,741

The valuation adjustment is calculated based on the estimated changes in the value of the plan's assets, liabilities and the amortization of experience gains and losses.

The financial statements of the Alberta Teachers' Retirement Fund Board provide further information on this defined benefit plan. The ministry's Annual Report for the year ended March 31, 2017 includes financial information compiled from Alberta Teachers' Retirement Fund Board audited financial statements for the year ended August 31, 2016.

(b) Other Pension Plans

(*in thousands*)

The Ministry participates in these multi-employer pension plans: the Management Employees Pension Plan, the Public Service Pension Plan and the Supplementary Retirement Plan for Public Service Managers. The expense for these pension plans is equivalent to the annual contributions of $10,305 for the year ended March 31, 2017 (2016: $10,422). At December 31, 2016 the Local Authorities Pension Plan reported a deficiency of $637,357 (2015: deficiency of $923,416).

At December 31, 2016, the Management Employees Pension Plan reported a surplus of $402,033 (2015: surplus of $299,051) and the Public Service Pension Plan reported a surplus of $302,975 (2015: deficiency of $133,188). At December 31, 2016, the Supplementary Retirement Plan for Public Service Managers had a deficiency of $50,020 (2015: deficiency of $16,305).

The Ministry also participates in two multi-employer Long-Term Disability Income Continuance Plans. At March 31, 2017, the Bargaining Unit Plan reported an actuarial surplus of $101,505 (2016: surplus of $83,006) and the Management, Opted Out and Excluded Plan an actuarial surplus of $31,439 (2016: surplus $29,246). The expense for these two plans is limited to the employer's annual contributions for the year.

The school jurisdictions participate in a multi-employer pension plan, the Local Authorities Pension Plan. The expense recorded in these financial statements equals the annual contributions of $141,689 (2016: $115,719).

Note 14 Tangible Capital Assets

(in thousands)

	2017					2016
	Land	Buildings and Construction in Progress[1]	Equipment and Vehicles[2]	Computer Hardware and Software	Total	Total
Estimated Useful Life		1-50 years	2-25 years	2-10 years		
Historical Cost						
Beginning of year	$ 95,829	$ 9,784,904	$ 791,274	$ 418,663	$ 11,090,670	$ 10,086,990
Transfers (out)	-	-	-	-	-	(1,250)
Additions	1,020	1,282,707	67,795	40,238	1,391,760	1,054,436
Disposals, including write-downs	(167)	(33,158)	(25,215)	(52,800)	(111,340)	(49,506)
	$ 96,682	$ 11,034,453	$ 833,854	$ 406,101	$ 12,371,090	$ 11,090,670
Accumulated Amortization						
Beginning of year		$ 4,017,845	$ 581,165	$ 320,095	$ 4,919,105	$ 4,633,252
Transfers in (out)		-	-	-	-	142
Amortization expense		249,440	53,442	36,593	339,475	331,485
Effect of Disposals		(25,942)	(23,646)	(53,191)	(102,779)	(45,774)
		$ 4,241,343	$ 610,961	$ 303,497	$ 5,155,801	$ 4,919,105
Net Book Value at March 31, 2017	$ 96,682	$ 6,793,110	$ 222,893	$ 102,604	$ 7,215,289	
Net Book Value at March 31, 2016	$ 95,829	$ 5,767,059	$ 210,109	$ 98,568		$ 6,171,565

(1) Tangible capital assets include $1,332,668 (2016: $927,936) in construction in progress which will not be amortized until the buildings are completed and in use. The cost of buildings under capital lease is $187,989 (2016: $184,800) and accumulated amortization on those buildings is $55,081 (2016: $45,654).

(2) Includes $144,603 (2016: $132,455) in Net Book Value of Equipment and $78,290 (2016: $77,654) in Net Book Value of Vehicles.

Note 15 Contingent Liabilities

(in thousands)

Contingent liabilities are possible obligations that may result in the future sacrifice of economic benefits arising from existing conditions or situations involving uncertainty.

Taxpayers may appeal to request adjustments to their assessment from their local Assessment Review Boards, Municipal Government Board and/or the Court of Queen's Bench. The Fund has recorded an allowance for anticipated assessment adjustments and appeals of $73 (2016: $78). The method for determining the allowance is based on any outstanding current year refunds not yet processed at March 31, 2017 plus a five year average of prior year refunds at March 31, 2017. Previously, the current year refund allowance was based on one quarter of a five year average at December 31st and the prior year refunds were based on a five year average at December 31st.

The ministry is involved in legal matters where damages are being sought. These matters may give rise to contingent liabilities.

The ministry has been named in 330 (2016: 328) claims of which the outcome is not determinable. Of these claims, 303 (2016: 272) have specified amounts totaling $1,733,265 (2016: $1,667,051). The remaining 27 (2016: 56) claims have no amounts specified. Included in the total claims, one claim totaling $450 (2016: two claims totaling $1,150) are covered in part by the Alberta Risk Management Fund. The resolution of indeterminable claims may result in a liability, if any, that may be significantly lower than the claimed amount.

Note 16 Contractual Obligations

(in thousands)

Contractual obligations are obligations of the ministry that will become liabilities in the future when the terms of the contracts or agreements are met.

	2017	2016
Obligations under operating leases, contracts, and programs	$ 304,711	$ 394,828
Obligations under capital contracts	324,844	592,973
Obligations under public private partnerships		
Operations and maintenance payments	342,044	353,916
	$ 971,599	$ 1,341,717

Note 16 Contractual Obligations (continued)

(*in thousands*)

Estimated payment requirements for each of the next five years and thereafter are as follows:

Obligations Under Operating Leases, Contracts, and Programs

	Total
2017-18	$ 121,829
2018-19	54,908
2019-20	31,804
2020-21	14,298
2021-22	9,971
Thereafter	71,901
	$ 304,711

Obligations Under Capital Contracts

	Total
2017-18	$ 311,615
2018-19	12,968
2019-20	261
2020-21	-
2021-22	-
Thereafter	-
	$ 324,844

Obligations under Public Private Partnerships

Operations and Maintenance Payments

	Total
2017-18	$ 10,429
2018-19	10,187
2019-20	10,191
2020-21	10,313
2021-22	13,284
Thereafter	287,640
	$ 342,044

Note 17 Payments Under Agreement

(in thousands)

The ministry has entered agreements to deliver programs and services that are funded by the program sponsors in the table below. Costs under this agreement are incurred by the ministry under authority in Section 25 of the *Financial Administration Act*. Accounts receivable includes $2,874 (2016: $2,707) relating to these payments under agreement.

Amounts paid and payable under agreements with program sponsors are as follows:

	2017	2016
Capital Partnerships[1]	$ 167	$ 341

[1] Includes the Town of Beaumont, Municipality of Wood Buffalo, Northern Lakes College, Gift Lake Metis Settlement and the City of Edmonton.

Note 18 Comparative Figures

Certain 2016 figures have been reclassified to conform to the 2017 presentation.

Note 19 Approval of Financial Statements

The consolidated financial statements were approved by the Senior Financial Officer and the Deputy Minister.

Schedule 1

Ministry of Education
Year ended March 31, 2017

Consolidated Revenues

	2017	2016
	(in thousands)	
Education Property Taxes	$ 2,412,184	$ 2,254,803
Transfers from Government of Canada		
French Language Program	11,019	11,000
First Nation Education	103,036	99,473
	114,055	110,473
Premiums, Fees and Licences		
Instruction Resource Fees	183,947	173,606
Transportation Fees	40,595	38,508
Other Fees	4,534	4,394
	229,076	216,508
Investment Income	25,080	28,447
Internal Government Transfers		
Alberta Finance - Debentures	1,798	2,830
Other Government of Alberta	25,739	26,504
	27,537	29,334
Fundraising, Gifts, and Donations	88,851	91,593
Other Revenue		
Other Authorities	1,693	1,433
Rental of Facilities	23,356	23,478
Refund of Expenditures	1,131	924
Other (1)	149,014	151,989
	175,194	177,824
Total Revenues	$ 3,071,977	$ 2,908,982

(1) Other revenue includes sales and services of $130.9 million (2016: $120.4 million) and gain on disposal of tangible capital assets of $4.8 million (2016: $3.9 million).

Schedule to the Consolidated Financial Statements

Year ended March 31, 2017

Schedule 2

Consolidated Expenses – Directly Incurred Detailed by Object

	2017	2016
	(in thousands)	
Salaries, Wages and Employee Benefits	$ 5,993,937	$ 5,784,822
Supplies and Services	1,534,022	1,521,956
Grants	319,605	290,464
Amortization of Tangible Capital Assets (Note 14)	339,475	331,485
Pension Provision	(97,952)	(22,513)
Other	35,746	44,193
Total Expenses	$ 8,124,833	$ 7,950,407

Schedule to the Consolidated Financial Statements

Year ended March 31, 2017

Schedule 3

Consolidated Allocated Costs

	2017 Actual					2016 Actual
		Expenses - Incurred by Others				
Program	Expenses [1]	Accommodation Costs [2]	Legal Services [3]	Business Services [4]	Total Expenses	Total Expenses
			(in thousands)			
Ministry Support Services	$ 22,254	$ 3,190	$ 1,365	$ 4,140	$ 30,949	$ 31,650
Instruction - ECS to Grade 12	6,011,128	-	-	-	6,011,128	5,816,794
Operations and Maintenance	755,681	-	-	-	755,681	749,416
Student Transportation	348,160	-	-	-	348,160	338,598
School Facilities - Amortization	333,790	-	-	-	333,790	325,096
Governance and System Administration	248,519	-	-	-	248,519	242,679
Program Support Services	198,495	10,275	-	-	208,770	201,976
Accredited Private Schools	260,711	-	-	-	260,711	245,782
2013 Alberta Flooding	17	-	-	-	17	-
Debt Servicing	44,030	-	-	-	44,030	45,916
Pension Provision	(97,952)	-	-	-	(97,952)	(22,513)
	$ 8,124,833	$ 13,465	$ 1,365	$ 4,140	$ 8,143,803	$ 7,975,394

(1) Expenses – Directly Incurred per the Consolidated Statement of Operations.

(2) Accommodation Costs, including grants in lieu of taxes allocated by square footage.

(3) Legal Services Costs, allocated by estimated costs incurred by each program.

(4) Business Services Costs, include charges for IT support, vehicles, air transportation, internal audit services and other services, allocated by costs in certain programs.

Schedule 4

Related Party Transactions

Related parties are those entities consolidated or accounted for on a modified equity basis in the Province of Alberta's consolidated financial statements. Related parties also include key management personnel in the ministry.

The ministry and its employees paid or collected certain taxes and fees set by regulation for permits, licenses and other charges. These amounts incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The ministry had the following transactions with related parties recorded in the Consolidated Statement of Operations and the Consolidated Statement of Financial Position at the amount of consideration agreed upon between the related parties.

The ministry receives services under contracts managed by Service Alberta. Any commitments under these contracts are reported by Service Alberta.

	2017	2016
	(in thousands)	
Revenues		
Debenture Interest	$ 1,798	$ 2,830
Grants	16,284	18,603
Sales and Other	9,455	7,901
	$ 27,537	$ 29,334
Expenses		
Grants	$ 6,248	$ 543
Services, Contracts, Supplies and Other	36,681	33,986
Interest	4,657	5,343
	$ 47,586	$ 39,872
Tangible Capital Assets Transferred In (1)	$ -	$ 229
Receivable From	$ 14,304	$ 27,973
Payable to	$ 8,775	$ 5,350
Contractual Obligations	$ 10,197	$ 3,714
Debt to Related Parties	$ 41,314	$ 41,202

(1) Portable housing units with net book value of $nil (2016: $0.23 million) were transferred in to the Ministry of Education from Alberta Social Housing Corporation.

Schedule 5

Entities Included in Consolidated Financial Statements of the Ministry of Education

Department of Education
Alberta School Foundation Fund
Public, Separate and Francophone School Jurisdictions and Charter Schools:

- Almadina School Society
- Aspen View Public School Division No. 78
- Aurora School Ltd.
- Battle River Regional Division No. 31
- Black Gold Regional Division No. 18
- Boyle Street Education Centre
- Buffalo Trail Public Schools Regional Division No. 28
- Calgary Arts Academy Society
- Calgary Girls' School Society
- Calgary Roman Catholic Separate School District No. 1
- Calgary School District No. 19
- Canadian Rockies Regional Division No. 12
- CAPE - Centre for Academic and Personal Excellence Institute
- Chinook's Edge School Division No. 73
- Christ the Redeemer Catholic Separate Regional Division No. 3
- Clearview School Division No. 71
- Connect Charter School Society
- East Central Alberta Catholic Separate Schools Regional Division No. 16
- East Central Francophone Education Region No. 3
- Edmonton Catholic Separate School District No. 7
- Edmonton School District No. 7
- Elk Island Catholic Separate Regional Division No. 41
- Elk Island Public Schools Regional Division No. 14
- Evergreen Catholic Separate Regional Division No. 2
- Foothills School Division No. 38
- Fort McMurray Public School District No. 2833
- Fort McMurray Roman Catholic Separate School District No. 32
- Fort Vermilion School Division No. 52
- Foundations for the Future Charter Academy Charter School Society
- Golden Hills School Division No. 75
- Grande Prairie Roman Catholic Separate School District No. 28
- Grande Prairie School District No. 2357
- Grande Yellowhead Public School Division No. 77
- Grasslands Regional Division No. 6
- Greater North Central Francophone Education Region No. 2

Schedule to the Consolidated Financial Statements

Year ended March 31, 2017

Schedule 5 (continued)

Entities Included in Consolidated Financial Statements of the Ministry of Education

Public, Separate and Francophone School Jurisdictions and Charter Schools (continued):

Greater St. Albert Roman Catholic Separate School District No. 734
High Prairie School Division No. 48
Holy Family Catholic Regional Division No. 37
Holy Spirit Roman Catholic Separate Regional Division No. 4
Horizon School Division No. 67
Lakeland Roman Catholic Separate School District No. 150
Lethbridge School District No. 51
Living Waters Catholic Regional Division No. 42
Livingstone Range School Division No. 68
Medicine Hat Catholic Separate Regional Division No. 20
Medicine Hat School District No. 76
Mother Earth's Children's Charter School Society
New Horizons Charter School Society
Northern Gateway Regional Division No. 10
Northern Lights School Division No. 69
Northland School Division No. 61
Northwest Francophone Education Region No. 1
Palliser Regional Division No. 26
Parkland School Division No. 70
Peace River School Division No. 10
Peace Wapiti School Division No. 76
Pembina Hills Regional Division No. 7 (including Alberta Distance Learning Centre)
Prairie Land Regional Division No. 25
Prairie Rose School Division No. 8
Red Deer Catholic Regional Division No. 39
Red Deer Public School District No. 104
Rocky View School Division No. 41
St. Albert Public School District No. 5565
St. Paul Education Regional Division No. 1
St. Thomas Aquinas Roman Catholic Separate Regional Division No. 38
Sturgeon School Division No. 24
Suzuki Charter School Society
The Southern Francophone Education No. 4
Valhalla School Foundation
Westmount Charter School Society
Westwind School Division No. 74
Wetaskiwin Regional Division No. 11
Wild Rose School Division No. 66
Wolf Creek School Division No. 72

Department of Education

FINANCIAL STATEMENTS

Financial Statements
March 31, 2017

Independent Auditor's Report

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Independent Auditor's Report

To the Minister of Education

Report on the Financial Statements

I have audited the accompanying financial statements of the Department of Education, which comprise the statement of financial position as at March 31, 2017, and the statements of operations, change in net debt and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Department of Education as at March 31, 2017, and the results of its operations, its changes in net debt and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

[Original signed by Merwan N. Saher FCPA, FCA]

Auditor General

June 7, 2017

Edmonton, Alberta

Statement of Operations

Year ended March 31, 2017

	2017		2016
	Budget	Actual	Actual
		(in thousands)	
Revenues (Note 2(b) and Schedule 1)			
Government Transfers			
Federal French Language Program	$ 11,000	$ 11,019	$ 11,000
Premiums, Fees and Licences	3,729	4,534	4,393
Refunds of Expense	1,500	3,001	6,471
Other Revenue	1,500	13,737	1,204
	17,729	32,291	23,068
Expenses - Directly Incurred (Note 2(b), Schedule 3, 4 and 8)			
Programs			
Ministry Support Services	22,022	22,254	21,751
Operating Support for Public and Separate Schools	4,095,613	4,142,792	4,048,828
School Facilities	1,806,294	1,179,003	964,458
Accredited Private Schools and Early Childhood Service Operators	248,460	260,711	245,782
Debt Servicing School Facilities	29,786	29,786	30,490
Amortization of Tangible Capital Assets (Note 6)	7,179	5,685	6,389
Teachers' Pension (Note 9(a))	419,888	314,591	386,741
2013 Alberta Flooding	-	741	-
	6,629,242	5,955,563	5,704,439
Annual Deficit	$ (6,611,513)	$ (5,923,272)	$ (5,681,371)

The accompanying notes and schedules are part of these financial statements.

Statement of Financial Position

As at March 31, 2017

	2017	2016
	(In thousands)	
Financial Assets		
Cash and Cash Equivalents	$ 14	$ 39
Accounts Receivable (Note 3)	25,625	24,725
	25,639	24,764
Liabilities		
Accounts Payable and Accrued Liabilities (Note 4)	58,501	67,350
Liabilities under Public Private Partnerships (Note 5)	629,829	643,513
Teachers' Pension Liability (Note 9(a))	516,326	614,278
	1,204,656	1,325,141
Net Debt	(1,179,017)	(1,300,377)
Non-Financial Assets		
Tangible Capital Assets (Note 6)	19,199	18,480
Prepaid Expenses	217	832
Net Liabilities	$ (1,159,601)	$ (1,281,065)
Net Liabilities at Beginning of Year	$ (1,281,065)	$ (1,302,425)
Annual Deficit	(5,923,272)	(5,681,371)
Net Financing Provided from General Revenues	6,044,736	5,702,731
Net Liabilities at End of Year	$ (1,159,601)	$ (1,281,065)

Contingent Liabilities and Contractual Obligations and Commitments are presented in Notes 7 and 8

The accompanying notes and schedules are part of these financial statements.

Statement of Change in Net Debt

Year ended March 31, 2017

	2017		2016
	Budget	Actual	Actual
		(in thousands)	
Annual Deficit	$ (6,611,513)	$ (5,923,272)	$ (5,681,371)
Acquisition of Tangible Capital Assets	(765)	(6,404)	(5,685)
Amortization of Tangible Capital Assets (Note 6)	7,179	5,685	6,389
Loss on Disposal of Tangible Capital Assets (Note 6)		-	229
Write-downs of Tangible Capital Assets (Note 6)		-	778
Transfer (In) of Tangible Capital Assets (Note 6)		-	(229)
Change in Prepaid Expenses		615	(112)
Net Financing Provided from General Revenue		6,044,736	5,702,731
Decrease in Net Debt		$ 121,360	$ 22,730
Net Debt at Beginning of Year		(1,300,377)	(1,323,107)
Net Debt at End of Year		$ (1,179,017)	$ (1,300,377)

The accompanying notes and schedules are part of these financial statements.

Statement of Cash Flows

Year ended March 31, 2017

	2017	2016
	(in thousands)	
Operating Transactions		
Annual Deficit	$ (5,923,272)	$ (5,681,371)
Non-Cash Items Included in Net Operating Results		
Amortization of Tangible Capital Assets (Note 6)	5,685	6,389
Loss on Disposal of Tangible Capital Assets (Note 6)	-	229
Write-downs of Tangible Capital Assets (Note 6)	-	778
Transfer (In) of Tangible Capital Assets (Note 6)	-	(229)
Provision for Teachers' Pension (Note 9(a))	(97,952)	(22,513)
	(6,015,539)	(5,696,717)
(Increase) Decrease in Accounts Receivable	(900)	4,400
Decrease (Increase) in Prepaid Expenses	615	(112)
(Decrease) Increase in Accounts Payable and Accrued Liabilities	(8,849)	8,302
Cash Applied to Operating Transactions	(6,024,673)	(5,684,127)
Capital Transactions		
Acquisition of Tangible Capital Assets (Note 6)	(6,404)	(5,685)
Cash Applied to Capital Transactions	(6,404)	(5,685)
Financing Transactions		
Repayment of Liabilities for Public Private Partnership Additions (Note 5)	(13,684)	(12,981)
Net Financing Provided from General Revenues	6,044,736	5,702,731
Cash Provided by Financing Transactions	6,031,052	5,689,750
Decrease in Cash and Cash Equivalents	(25)	(62)
Cash and Cash Equivalents at Beginning of Year	39	101
Cash and Cash Equivalents at End of Year	$ 14	$ 39

The accompanying notes and schedules are part of these financial statements.

Notes to the Financial Statements

March 31, 2017

Note 1 Authority and Purpose

The Department of Education (the department) operates under the authority of the *Government Organization Act*, G-10, Revised Statutes of Alberta 2000.

The department's fundamental purpose is to enable every student to reach full potential as a life-long learner and citizen. The department partners with students, families, educators, school trustees and communities to enable young Albertans to develop competencies for the future – the attitudes, skills, knowledge and values required to learn, think critically, think creatively, create opportunities, apply multiple literacies, and participate in and contribute to the community.

The department's policies and programs address the diverse needs of learners and support student achievement so that students can embrace their passions and interests and have opportunities to fulfill their potential.

Note 2 Summary of Significant Accounting Policies and Reporting Practices

These financial statements are prepared in accordance with Canadian public sector accounting standards.

(a) Reporting Entity

The reporting entity is the Department of Education, which is part of the Ministry of Education and for which the Minister of Education is accountable. Other entities reporting to the Minister are the public, separate, and Francophone school jurisdictions, charter schools and the Alberta School Foundation Fund. The activities of these organizations are not included in these financial statements. The Ministry Annual Report provides a more comprehensive accounting of the financial position and results of the Ministry's operations.

All departments of the Government of Alberta (GoA) operate within the General Revenue Fund (the Fund). The Fund is administered by the President of Treasury Board and Minister of Finance. All cash receipts of departments are deposited into the Fund and all cash disbursements made by departments are paid from the Fund. Net financing provided from (for) the Fund is the difference between all cash receipts and all cash disbursements made.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of Financial Reporting

Revenues

All revenues are reported on the accrual basis of accounting. Cash received for which goods or services have not been provided by year end is recognized as unearned revenue.

Government Transfers

Transfers from the GoA, federal and other governments are referred to as government transfers.

Government transfers are recognized as deferred capital contributions and deferred revenue if the eligibility criteria of the transfer, or the stipulations together with the department's actions and communications as to the use of transfers create a liability. These transfers are recognized as revenues as the stipulations are met and, when applicable, the department complies with its communicated uses of these transfers.

All other government transfers, without terms for the use of the transfer, are recognized as revenue when the transfer is authorized and the department meets the eligibility criteria (if any).

Credit or Recovery

Credit or Recovery initiatives provide a basis for authorizing spending. Credits or Recoveries are shown in the details of the government estimates for a supply vote. If budgeted revenues are not fully realized, spending is reduced by an equivalent amount. If actual credit or recovery amounts exceed budget, the department may, with the approval of the Treasury Board Committee, use the excess to fund additional expenses of the program. Schedule 2 discloses information on the department's credit or recovery initiatives.

Expenses

Directly Incurred

Directly Incurred expenses are those costs the department has primary responsibility and accountability for, as reflected in the government's budget documents.

In addition to program operating expenses such as salaries, supplies, etc., directly incurred expenses also include:

- amortization of tangible capital assets,
- pension costs, which are the cost of department contributions for teachers of school jurisdictions and employer contributions for current service employees during the year; and
- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay, guarantees, indemnities and teachers' pensions.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of Financial Reporting (continued)

Expenses (continued)

Grants are recognized as expenses when authorized and eligibility criteria, if any, are met and a reasonable estimate of the amounts can be made. Certain authorization and eligibility criteria are contained in the *Funding Manual for School Authorities.*

Incurred by Others

Services contributed by related other entities in support of the department operations are not recognized but are disclosed and allocated to programs in Schedule 8.

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable and willing parties who are under no compulsion to act.

The fair values of cash and cash equivalents, accounts receivable, accounts payable and accrued liabilities are estimated to approximate their carrying value because of the short term nature of these instruments. Fair values of loans are not reported due to there being no organized financial market for the instruments and it is not practicable within constraints of timelines or cost to estimate the fair value with sufficient reliability.

Financial Assets

Financial assets are assets that could be used to discharge existing liabilities or finance future operations and are not for consumption in the normal course of operations. Financial assets of the department are limited to financial claims, such as receivables from other organizations, employees and other individuals.

Accounts Receivable

Accounts receivable are recognized at the lower of cost or net recoverable value. A valuation allowance is recognized when recovery is uncertain.

Liabilities

Liabilities are present obligations of a government to others arising from past transactions or events, the settlement of which is expected to result in the future sacrifice of economic benefits.

Public Private Partnership (P3)

A public private partnership (P3) is defined as a cooperative venture based on contractual obligations between one or more public/private/not-for-profit partners that meet clearly defined public needs for the provision of goods and services.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of Financial Reporting (continued)

Liabilities (continued)

Public Private Partnership (P3) (continued)

The department accounts for P3 projects in accordance with the substance of underlying agreements. Agreements that transfer substantially all the risks and rewards of ownership of the assets to the department's funded entities are accounted for as follows:

- the capital grant expense and the corresponding liabilities are recognized at the net present value of the capital payments discounted using the GoA's borrowing rate for long term debt.
- during construction, the capital grant expense and the corresponding liability are recognized based on the estimated percentage complete.

Liability for Contaminated Sites

Contaminated sites are a result of contamination of a chemical, organic, or radioactive material, or live organism that exceeds an environmental standard, being introduced into soil, water or sediment. The liability is recognized net of any expected recoveries. A liability for remediation of contaminated sites normally results from an operation(s) that is no longer in productive use and is recognized when all of the following criteria are met:

i. an environmental standard exits;
ii. contamination exceeds the environmental standard;
iii. the department is directly responsible or accepts responsibility;
iv. it is expected that future economic benefits will be given up; and
v. a reasonable estimate of the amount can be made.

Non-Financial Assets

Non-financial assets are acquired, constructed or developed assets that do not normally provide resources to discharge existing liabilities, but instead:

(a) are normally employed to deliver government services;
(b) may be consumed in the normal course of operations; and
(c) are not for sale in the normal course of operations.

Non-financial assets of the department are limited to tangible capital assets and prepaid expenses.

Tangible Capital Assets

Tangible capital assets of the department are recognized at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is $250,000 and the threshold for major systems enhancements is $100,000. The threshold for all other tangible capital assets is $5,000. All land is capitalized.

Contributed tangible capital assets are recognized at their fair value at the time of contribution.

Amortization is only charged if the tangible capital asset is put into service.

When tangible capital assets are gifted or sold for a nominal sum, the net book value of these physical assets less any nominal proceeds are recognized as grants in kind.

Assets acquired by right are not included.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of Financial Reporting (continued)

Measurement Uncertainty
(in thousands)

Measurement uncertainty exists when there is a variance between the recognized or disclosed amount and another reasonably possible amount. The teachers' pension (recovery) recognized as ($97,952) (2016: ($22,513)) and the teachers' pension liability of $516,326 (2016: $614,278) recognized/disclosed in these financial statements are subject to measurement uncertainty. Actual experience may vary from the assumptions used in the calculations. Note 9 discloses further information on the teachers' pension plan.

(c) Future Accounting Changes

The Public Sector Accounting Board has issued the following accounting standards:

- **PS 2200 Related Party Disclosures and PS 3420 Inter-Entity Transactions (effective April 1, 2017)**

  PS 2200 defines a related party and establishes disclosures required for related party transactions. PS 3420 establishes standards on how to account for and report transactions between public sector entities that comprise a government's reporting entity from both a provider and recipient perspective.

- **PS 3210 Assets, PS 3320 Contingent Assets, and PS 3380 Contractual Rights (effective April 1, 2017)**

  PS 3210 provides guidance for applying the definition of assets set out in FINANCIAL STATEMENT CONCEPTS, Section PS 1000, and establishes general disclosure standards for assets; PS 3320 defines and establishes disclosure standards on contingent assets; and PS 3380 defines and establishes disclosure standards on contractual rights.

- **PS 3430 Restructuring Transactions (effective April 1, 2018)**

  This standard provides guidance on how to account for and report restructuring transactions by both transferors and recipients of assets and/or liabilities, together with related program or operating responsibilities.

- **PS 3450 Financial Instruments (effective April 1, 2019)**

  Adoption of this standard requires corresponding adoption of PS 2601 Foreign Currency Translation, PS 1201 Financial Statement Presentation, and PS 3401 Portfolio Investments in the same fiscal period. These standards provide guidance on: recognition, measurement and disclosure of financial instruments; standards on how to account for and report transactions that are denominated in a foreign currency; general reporting principles and standards for the disclosure of information in financial statements; and how to account for and report portfolio investments. The department has not yet adopted this standard and has the option of adopting it in fiscal year 2019-20 or earlier.

  Management is currently assessing the impact of these standards on the financial statements.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(d) Teachers' Employer Bargaining Association (TEBA)

The Public Education Collective Bargaining Act (PECBA) came into effect on January 1, 2016. The Act provides for a two table structure for teacher bargaining in the province – a central table and a local table. PECBA established the Teachers' Employer Bargaining Association (TEBA). All the rules governing the organization are in the *Act*, regulation and bylaws including TEBA's relationship with Government.

TEBA is designed to represent the employers who are working with the teachers (Alberta's 61 school authorities) as it relates to teacher collective bargaining. These 61 representatives vote to ratify an agreement at the central table bargaining and is the sole party (and has the exclusive authority) to bargain collectively with the Alberta Teachers' Association central table items.

Department expenses of $282 thousand related to TEBA are being reported Operating Support for Public and Separate Schools.

Note 3 Accounts Receivable

(in thousands)

Accounts receivable are unsecured and non-interest bearing.

	2017			2016
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
Government of Canada	$ 7,691	$ -	$ 7,691	$ 18,651
3rd Party Capital Partnerships				
Payments Under Agreement	2,874	-	2,874	2,707
Credit or Recovery	14,419	-	14,419	2,235
Other	434	118	316	936
School Jurisdictions	325	-	325	196
	$ 25,743	$ 118	$ 25,625	$ 24,725

Note 4 Accounts Payable and Accrued Liabilities
(in thousands)

	2017	2016
Accounts Payable	$ 2,858	$ 5,080
Accrued Liabilities		
Grants - School Jurisdictions	39,429	46,878
Vacation	8,669	8,303
Grants - Others	3,161	2,196
Supplies and Services	1,821	2,660
Manpower	1,641	1,227
Other	564	556
Unearned Revenue	358	450
	$ 58,501	$ 67,350

Note 5 Liabilities Under Public Private Partnerships
(in thousands)

The department has entered into contracts for the design, finance, build and maintenance of the following projects as public private partnerships: ASAP I, ASAP II and ASAP III.

The details of the 30 year contracts for those projects already operational are as follows:

Project	Contractor	Date contract entered into	Completion date	Date capital payments began(1)
ASAP I	BBPP Alberta Schools Ltd.	September 10, 2008	June 1, 2010	July 27, 2010
ASAP II	B2L Partnership	April 15, 2010	June 30, 2012	August 10, 2012
ASAP III	ABC Schools Partnership	September 13, 2012	June 30, 2014	July 10, 2014

(1) Capital payments began on the date specified or upon completion of the project, whichever is later.

Note 5 Liabilities Under Public Private Partnerships (continued)

(in thousands)

The calculation of the capital liabilities under public private partnerships is as follows:

	2017	2016
Liabilities, Beginning of Year	$ 643,513	$ 656,494
Principal Payments	(13,684)	(12,981)
Liabilities, End of Year	$ 629,829	$ 643,513

Estimated payment requirements for each of the next five years and thereafter are as follows:

	Total
2017-18	$ 43,478
2018-19	43,478
2019-20	43,478
2020-21	43,478
2021-22	43,478
Thereafter	836,507
	1,053,897
Less Net Present Value of Interest	(424,068)
Total Liabilities	$ 629,829

Note 6 Tangible Capital Assets
(in thousands)

	Equipment[1]	Computer Hardware and Software[2]	2017 Total	2016 Total
Estimated Useful Life	**3-10 years**	**5 years**		
Historical Cost				
Beginning of Year	$ 5,257	$ 49,081	$ 54,338	$ 49,680
Additions	-	6,404	6,404	5,685
Transfer in	-	-	-	371
Disposals, Including Write-downs	-	-	-	(1,398)
	$ 5,257	$ 55,485	$ 60,742	$ 54,338
Accumulated Amortization				
Beginning of Year	$ 4,592	$ 31,266	$ 35,858	$ 29,718
Amortization Expense	218	5,467	5,685	6,389
Transfer in	-	-	-	142
Effect of Disposals	-	-	-	(391)
	$ 4,810	$ 36,733	$ 41,543	$ 35,858
Net Book Value at March 31, 2017	$ 447	$ 18,752	$ 19,199	
Net Book Value at March 31, 2016	$ 665	$ 17,815		$ 18,480

(1) Equipment includes vehicles, heavy equipment, office equipment and furniture, and other equipment.

(2) Historical cost includes work-in-progress at March 31, 2017 totaling $1,087 (2016: $305) comprised of computer hardware and software.

Note 7 Contingent Liabilities

(in thousands)

The department is involved in legal matters where damages are being sought. These matters may give rise to contingent liabilities.

Accruals have been made in specific instances where it is likely that losses will be incurred based on a reasonable estimate.

The department has entered into indemnity agreements with school jurisdictions that have been named in residential school claims. The resulting loss, if any, from these indemnity agreements cannot be determined.

The department has been named in two (2016: three) claims of which the outcome is not determinable. Of these claims, one (2016: three) has a specified amount totaling $450 (2016: $1,165). The remaining one (2016: zero) claim has no amounts specified. Included in the total claims, one claim totaling $450 (2016: two claims totaling $1,150) is covered in whole by the Alberta Risk Management Fund.

The resolution of indeterminable claims may result in a liability, if any, that may be significantly lower than the claimed amount.

Note 8 Contractual Obligations and Commitments

(in thousands)

(a) Contractual Obligations

Contractual obligations are obligations of the department to others that will become liabilities in the future when the terms of those contracts or agreements are met.

	2017	2016
Obligations under operating leases, contracts, and programs	$ 19,710	$ 19,922
Obligations under public private partnerships		
Operations and maintenance payments	342,044	353,916
Obligations under capital contracts	1,065,220	1,484,415
	$ 1,426,974	$ 1,858,253

Estimated payment requirements for each of the next five years and thereafter are as follows:

Obligations Under Operating Leases, Contracts, and Programs

	Total
2017-18	$ 19,238
2018-19	472
2019-20	-
2020-21	-
2021-22	-
Thereafter	-
	$ 19,710

Note 8 Contractual Obligations and Commitments (continued)

(in thousands)

(a) Contractual Obligations (continued)

Obligations under Public Private Partnerships

Operations and Maintenance Payments

	Total
2017-18	$ 10,429
2018-19	10,187
2019-20	10,191
2020-21	10,313
2021-22	13,284
Thereafter	287,640
	$ 342,044

Obligations Under Capital Contracts

	Total
2017-18	$ 1,058,531
2018-19	446
2019-20	446
2020-21	446
2021-22	446
Thereafter	4,905
	$ 1,065,220

(b) Commitments

(in thousands)

The Minister of Education has committed to fund a number of capital projects totaling approximately $241,485. These projects were excluded from the contractual obligation amounts presented as there are no approved construction contracts in place for these projects as of March 31, 2017.

Note 9 Pensions

(a) Teachers' Pension

(in millions or thousands)

The Alberta Teachers' Retirement Fund Board (ATRFB) is trustee and administrator of the teachers' pension plan. The ATRFB operates under the authority of the *Teachers' Pension Plans Act*. The Act requires all teachers under contract with school jurisdictions in Alberta to contribute to the teachers' pension plan.

Under the *Teachers' Pension Plans Act*, for pensionable service credited after August 1992, the department is responsible for 50 per cent of the unfunded liability, any current service costs and certain cost-of-living benefits.

Effective April 1, 2007, Alberta Treasury Board and Finance assumed responsibility for the employer-contributor funding related to the unfunded liability for pensionable service credited before September 1992.

Note 9 Pensions (continued)

(a) Teachers' Pension (continued)

(in millions or thousands)

The plan's liability for pension benefits is based upon actuarial valuations using the projected benefit method prorated on service. The latest actuarial valuation was as of August 31, 2016. The August 31, 2016 actuarial valuation was based on economic assumptions including a salary escalation rate of 3.50 per cent, price inflation of 2.50 per cent, and a discount rate of 7.00 per cent. The valuation indicated a deficiency of net assets over the actuarial value of accrued pension benefits. The unfunded liability was extrapolated to March 31, 2017.

The actual return on plan assets was 6.70 per cent for the year ended August 31, 2016 (2015 - 8.30 per cent). Demographic assumptions used in the valuation reflect the experience of the plan.

	(in millions)			
			Alberta Education	
	Post-1992 Plan Total	Teachers' Portion	2017	2016
Actuarial asset value	$ 13,957	$ 6,979	$ 6,978	$ 6,401
Actuarial liabilities	(12,938)	(6,455)	(6,483)	(5,730)
Unamortized deferred gain [1]	(1,011)	-	(1,011)	(1,285)
Teachers' pension (liability) surplus	$ 8	$ 524	$ (516)	$ (614)

[1] Unamortized deferred gains are amortized over Expected Average Remaining Service Life (EARSL) of between 10.4 to 11.4 years. EARSL is 11.4 years at March 31, 2017.

The March 31, 2017 extrapolation was based on economic assumptions including a salary escalation rate of 3.00 per cent (2016: 3.00 per cent) and price inflation of 2.00 per cent (2016: 2.00 per cent). The discount rate used for liabilities was 6.40 per cent (2016: 6.80 per cent).

The assumptions used in the valuation and extrapolation are based on Ministry management's best estimates of future events. The plan's future experience will vary from the assumptions. Any difference between the actuarial assumptions and future experience will emerge as gains or losses in future valuations.

In the Statement of Operations, contributions by the department towards current service in the Alberta Teachers' Pension Plan and the increase in the Province's share of the unfunded liability are included in pension expenses.

	(in thousands)	
	2017	2016
Current service contribution	$ 412,543	$ 409,254
Pension valuation adjustment	(97,952)	(22,513)
Total teachers' pension expense	$ 314,591	$ 386,741

The valuation adjustment is calculated based on the estimated changes in the value of the plan's assets, liabilities and the amortization of experience gains and losses.

Note 9 Pensions (continued)

(a) Teachers' Pension (continued)

(in millions or thousands)

The financial statements of the Alberta Teachers' Retirement Fund Board provide further information on this defined benefit plan. The Ministry's Annual Report for the year ended March 31, 2017 includes financial information compiled from Alberta Teachers' Retirement Fund Board audited financial statements for the year ended August 31, 2016.

(b) Other Pension Plans

(*in thousands*)

The department participates in multi-employer pension plans: Management Employees Pension Plan, Public Service Pension Plan and Supplementary Retirement Plan for Public Service Managers. The expense for these pension plans is equivalent to the annual contributions of $10,305 for the year ended March 31, 2017 (2016: $10,422). Departments are not responsible for future funding of the plan deficit other than through contribution increases.

At December 31, 2016, the Management Employees Pension Plan reported a surplus of $402,033 (2015: surplus $299,051), the Public Service Pension Plan reported a surplus of $302,975 (2015: deficiency $133,188) and the Supplementary Retirement Plan for Public Service Managers reported a deficiency of $50,020 (2015: deficiency $16,305).

The department also participates in two multi-employer Long-Term Disability Income Continuance Plans. At March 31, 2017, the Bargaining Unit Plan reported a surplus of $101,515 (2016: surplus $83,006) and the Management, Opted Out and Excluded Plan a surplus of $31,439 (2016: surplus $29,246). The expense for these two plans is limited to the employer's annual contributions for the year.

Note 10 Payments Under Agreement

(*in thousands*)

The department has entered into agreements to deliver programs and services that are fully funded by the program sponsors in the table below. Costs under these agreements are incurred by the department under authority in Section 25 of the *Financial Administration Act*. Accounts receivable includes $2,874 (2016: $2,707) relating to these payments under agreement.

Amounts paid and payable under agreements with program sponsors are as follows:

	2017	2016
Capital Partnerships(1)	$ 167	$ 341

(1) Includes the Town of Beaumont, Municipality of Wood Buffalo, Northern Lakes College, Gift Lake Métis Settlement and City of Edmonton.

Note 11 Comparative Figures

Certain 2016 figures have been reclassified to conform to the 2017 presentation.

Note 12 Approval of Financial Statements

The deputy minister and the senior financial officer approve these financial statements.

Schedule 1

Revenues
Year ended March 31, 2017

	2017		2016
	Budget	**Actual**	**Actual**
		(in thousands)	
Government Transfers			
Federal French Language Program	$ 11,000	$ 11,019	$ 11,000
Premiums, Fees and Licences			
High School Transcripts	1,400	2,133	2,062
Diploma Exam Rewrite Fees	1,530	1,582	1,487
Teacher Certificate Fees	775	818	838
Other Fees and Licences	24	1	6
	3,729	4,534	4,393
Refunds of Expense	1,500	3,001	6,471
Other Revenue			
Educational Print Services	1,500	870	1,096
Capital Revenue	-	12,857	70
Miscellaneous	-	10	38
	1,500	13,737	1,204
Total Revenues	$ 17,729	$ 32,291	$ 23,068

Schedule to Financial Statements

Year ended March 31, 2017

Schedule 2

Credit or Recovery
Year ended March 31, 2017

	2017				
	Authorized	**Actual Revenue Recognized**	**Deferred Revenue**	**Total Revenue Received/ Receivable**	**(Shortfall)[1]/ Excess**
			(in thousands)		
Ministry Support Services					
Information & Program Services[2]	$ 1,400	$ 2,133	$ 358	$ 2,491	$ 1,091
Operating Support for Public and Separate Schools					
Operational Funding[3]	11,000	11,019	-	11,019	19
Education System Support[4]	3,825	3,270	-	3,270	(555)
School Facilities					
School Facilities Infrastructure[5]	6,965	12,857	-	12,857	5,892
	$ 23,190	$ 29,279	$ 358	$ 29,637	$ 6,447

The revenue for each credit or recovery initiative is included in the Statement of Operations.

(1) Shortfall is deducted from the current year's authorized spending, as disclosed in Schedule 4 of the financial statements.
(2) The Information and Program Services revenues are fees collected for the delivery of high school transcripts and copyrights.
(3) Operational Funding is related to federal funding provided to support French language programs.
(4) Education System Support includes fees collected for diploma examination rewrites, diploma examination rescores, licensing agreements, fees for teacher certification and development and recovery of costs for print services provided to the ministry as well as other entities.
(5) School Facilities Infrastructure revenue is collected from thirteen school jurisdictions for the construction costs of additional school features. The authorized amount differs from the estimate as mid-year, the Minister of Finance approved an increase in a memorandum to the Minister of Education.

Schedule 3

Expenses – Directly Incurred Detailed by Object
Year ended March 31, 2017

	2017		2016
	Budget	**Actual**	**Actual**
		(in thousands)	
Salaries, Wages and Employee Benefits	$ 74,512	$ 76,125	$ 74,704
Supplies and Services	54,961	46,197	51,598
Grants	6,450,646	5,895,198	5,562,440
Amortization of Tangible Capital Assets	7,179	5,685	6,389
Provision for Teachers' Pension	12,088	(97,952)	(22,513)
Financial Transactions and Other	29,856	30,310	31,821
	$ 6,629,242	$ 5,955,563	$5,704,439

Schedule 4

Lapse/Encumbrance
Year ended March 31, 2017

Program - Operating Expense		Voted Estimate(1)	Supplementary Estimate(2)	Adjustments(3)	Adjusted Voted Estimate	Voted Actual(4)	Unexpended (Over Expended)
				(in thousands)			
1	**Ministry Support Services**						
1.1	Minister's Office	$ 795	$ -	$ -	$ 795	$ 941	$ (146)
1.2	Deputy Minister's Office	677	-	-	677	739	(62)
1.3	Corporate Services	7,024	-	-	7,024	6,939	85
1.4	Information and Program Services	12,289	-	-	12,289	11,882	407
1.5	Communications	1,237	-	-	1,237	1,539	(302)
		22,022	-	-	22,022	22,040	(18)
2	**Operating Support for Public and Separate Schools**						
2.1	Operational Funding	2,328,412	-	-	2,328,412	2,270,782	57,630
2.2	Regional Collaborative Services Delivery	66,057	-	-	66,057	66,198	(141)
2.3	Plant Operations and Maintenance	494,136	106,733	-	600,869	600,908	(39)
2.4	Transportation	299,789	-	-	299,789	291,984	7,805
2.5	Class Size	286,647	-	-	286,647	290,017	(3,370)
2.6	Inclusive Education	431,151	-	-	431,151	438,603	(7,452)
2.7	Education System Support	120,521	-	-	120,521	113,310	7,211
2.8	First Nations, Métis and Inuit and Alberta's Approach to First Nations Education	68,900	-	-	68,900	70,839	(1,939)
		4,095,613	106,733	-	4,202,346	4,142,641	59,705

Schedule 4 (continued)

Lapse/Encumbrance
Year ended March 31, 2017

		Voted Estimate[1]	Supplementary Estimate[2]	Adjustments[3]	Adjusted Voted Estimate	Voted Actual[4]	Unexpended (Over Expended)
				(in thousands)			
4	**Accredited Private Schools and Early Childhood Service Operators**						
4.1	Accredited Private Schools Support	155,320	-	-	155,320	160,465	(5,145)
4.2	Accredited Private Early Childhood Service Operators Support	93,140	-	-	93,140	100,246	(7,106)
		$ 4,366,095	$ 106,733	$ -	$ 4,472,828	$ 4,425,392	$ 47,436
Capital Grants							
3	**School Facilities**						
3.1	School Facilities Infrastructure	$ 5,000	$ -	$ -	$ 5,000	$ 4,511	$ 489
		$ 5,000	$ -	$ -	$ 5,000	$ 4,511	$ 489
Debt Servicing							
3	**School Facilities**						
3.2	Alberta Schools Alternative Procurement	$ 29,786	$ -	$ -	$ 29,786	$ 29,786	$ -
Total		$ 29,786	$ -	$ -	$ 29,786	$ 29,786	$ -
Lapse(Encumbrance)							$ 47,925

Schedule 4 (continued)

Lapse/Encumbrance
Year ended March 31, 2017

Program - Capital Investment	Voted Estimate[1]	Supplementary Estimate[2]	Adjustments[3]	Adjusted Voted Estimate	Voted Actual[4]	Unexpended (Over Expended)
			(in thousands)			
2 Operating Support for Public and Separate Schools						
2.7 Education System Support	$ 765	$ -	$ -	$ 765	$ 631	$ 134
3 School Facilities						
3.1 School Facilities Infrastructure	1,801,294	(106,733)	-	1,694,561	1,174,492	520,069
5 2013 Alberta Flooding						
5.2 School Facility Recovery	-	-	2,000	2,000	741	1,259
Total	$ 1,802,059	$ (106,733)	$ 2,000	$ 1,697,326	$ 1,175,864	$ 521,462
Lapse(Encumbrance)						$ 521,462
Financial Transactions						
3 School Facilities						
3.2 Alberta Schools Alternative Procurement	$ 13,692	$ -	$ -	$ 13,692	$ 13,684	$ 8
Total	$ 13,692	$ -	$ -	$ 13,692	$ 13,684	$ 8
Lapse(Encumbrance)						$ 8

(1) As per "Expense Vote by Program", "Capital Investment Vote by Program" and "Financial Transaction Vote by Program" page of 2015-16 Government Estimates.
(2) Per the Supplementary Supply Estimates approved on March 7, 2017.
(3) Adjustments include encumbrances, capital carry forward amounts and credit or recovery increases approved by Treasury Board and credit or recovery shortfalls. An encumbrance is incurred when, on a vote by vote basis, the total of actual disbursements in the prior year exceed the total adjusted estimate. All calculated encumbrances from the prior year are reflected as an adjustment to reduce the corresponding voted estimate in the current year.
(4) Actuals exclude non-voted amounts such as amortization and valuation adjustments.

Schedule 5

Lottery Fund Estimates
Year ended March 31, 2017

	2016-17 Lottery Fund Estimates	2016-17 Actual	Unexpended (Over Expended)
		(in thousands)	
Transportation	$ 150,000	$ 150,000	$ -
Plant Operations and Maintenance	150,000	150,000	-
	$ 300,000	$ 300,000	$ -

This table shows details of the initiatives within the department that are funded by the Lottery Fund and compares it to the actual results.

Schedule to Financial Statements

Year ended March 31, 2017

Schedule 6

Salary and Benefits Disclosure
Year ended March 31, 2017

	2017				2016
	Base Salary[1]	Other Cash Benefits[2]	Other Non-Cash Benefits[3]	Total	Total
	(in dollars)				
Deputy Minister[4][5]	$ 289,022	$ 7,969	$ 70,666	$ 367,657	$ 390,104
Executives:					
Assistant Deputy Minister First Nations, Métis and Inuit Education	$ 173,938	$ -	$ 43,340	$ 217,278	$ 235,768
Assistant Deputy Minister Student Learning Standards	$ 201,176	$ -	$ 50,960	$ 252,136	$ 254,338
Assistant Deputy Minister[5] Program & System Support	$ 232,007	$ 22,029	$ 58,245	$ 312,281	$ 254,373
Assistant Deputy Minister[5] Strategic Services & Governance	$ 190,648	$ -	$ 48,486	$ 239,134	$ 254,375
Assistant Deputy Minister System Excellence	$ 201,176	$ 16,187	$ 51,103	$ 268,466	$ 254,447

(1) Base salary includes regular salary and earnings such as acting pay.

(2) Other Cash Benefits include vacation payouts and lump sum payments. There were no bonuses paid in 2017.

(3) Other Non-Cash Benefits include the government's share of all employee benefits and contributions or payments made on behalf of employees including pension, supplementary retirement plans, health care, dental coverage, group life insurance, short and long term disability plans, professional memberships, and tuition fees.

(4) Automobile provided, no dollar amount included in other non-cash benefits.

(5) The position was occupied by two individuals at different times during the year.

Schedule 7

Related Party Transactions
Year ended March 31, 2017
(in thousands)

Related parties are those entities consolidated or accounted for on a modified equity basis in the Government of Alberta's consolidated financial statements. Related parties also include key management personnel in the department.

The department and its employees paid or collected certain taxes and fees set by regulation for premiums, licenses and other charges. These amounts incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The department had the following transactions with related parties recorded in the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between the related parties.

	School Jurisdictions		Other Entities(1)	
	2017	**2016**	**2017**	**2016**
Revenues				
Sales	$ -	$ -	$ 1,783	$ 1,802
Other	13,927	5,726	163	164
	$ 13,927	$ 5,726	$ 1,946	$ 1,966
Expenses				
Grants	$ 5,168,755	$ 4,872,007 (2)	$ 6,248	$ 543
Services, Contracts, Supplies and Other	10,607	8,708	1,990	1,662
	$ 5,179,362	$ 4,880,715	$ 8,238	$ 2,205
Tangible Capital Assets Transferred In	$ -	$ -	$ -	$ 229 (2)
Payable to/(receivable from)	$ 25,502	$ 46,721	$ 2,754	$ (174)
Contractual Obligations (3)	$ 2,461,712	$ 2,932,927	$ 40	$ 61

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(1) Other Entities include other Government Departments related to the Government of Alberta, Universities, Colleges and Health Authorities.

(2) Portable housing units with net book value of $0 (2016: $229) were transferred in to the Department of Education from Alberta Social Housing Corporation. They were subsequently disposed of by the Department of Education and the titles were transferred to Northland School Division. The disposal is reported on the Department of Education's Financial Statements in the form of a capital grant. This is reflected above as assets transferred in as well as grant expense to School Boards.

(3) The Contractual Obligations from School Jurisdictions includes interest expenses of $424 (2016: $454) for the Public Private Partnership.

Schedule to Financial Statements

Year ended March 31, 2017

Schedule 8

Allocated Costs
Year Ended March 31, 2017
(in thousands)

	2017					2016
		Expenses - Incurred by Others				
Program	Expenses[1]	Accommodation Costs[2]	Legal Services[3]	Other Costs[4]	Total Expenses	Total Expenses
Ministry Support Services	$ 22,254	$ 3,190	$ 1,365	$ 4,140	$ 30,949	$ 31,650
Operating Support for Public and Separate Schools	4,142,792	10,275	-	-	4,153,067	4,063,916
School Facilities	1,179,003	-	-	-	1,179,003	964,458
Accredited Private Schools and Early Childhood Service Operators	260,711	-	-	-	260,711	245,782
Debt Servicing School Facilities	29,786	-	-	-	29,786	30,490
Amortization of Tangible Capital Assets	5,685	-	-	-	5,685	6,389
Pension	314,591	-	-	-	314,591	386,741
2013 Alberta Flooding	741	-	-	-	741	-
	$ 5,955,563	$ 13,465	$ 1,365	$ 4,140	$ 5,974,533	$ 5,729,426

(1) Expenses – Directly Incurred per the Statement of Operations.

(2) Costs shown for Accommodation (includes grants in lieu of taxes) are allocated to the department by square footage and distributed based on the number of employees supporting each program.

(3) Costs shown for Legal Services are allocated by estimated costs incurred by each program.

(4) Other Costs include the services the department receives under contracts managed by Service Alberta are allocated by costs in Ministry Support Services.

Alberta School Foundation Fund

FINANCIAL STATEMENTS

Financial Statements
March 31, 2017

Independent Auditor's Report
Statement of Operations
Statement of Financial Position
Statement of Change in Net Financial Assets
Statement of Cash Flows
Notes to the Financial Statements

Independent Auditor's Report

To the Minister of Education

Report on the Financial Statements

I have audited the accompanying financial statements of the Alberta School Foundation Fund, which comprise the statement of financial position as at March 31, 2017, and the statements of operations, change in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Alberta School Foundation Fund as at March 31, 2017, and the results of its operations, its changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

[Original signed by Merwan N. Saher FCPA, FCA]

Auditor General

June 7, 2017

Edmonton, Alberta

Statement of Operations

Year ended March 31, 2017

	2017		2016
	Budget	Actual	Actual
		(in thousands)	
Revenues			
Other Taxes			
Education Property Tax	$ 2,175,020	$ 2,170,756	$ 2,033,130
Investment Income	300	60	173
	2,175,320	2,170,816	2,033,303
Expenses			
Programs			
Payments to School Boards	2,183,020	2,180,537	2,032,922
Bad Debt Expense (Note 2(b))	-	512	405
Debt Servicing			
Interest and Bank Charges	2,043	2,488	2,250
	2,185,063	2,183,537	2,035,577
Annual Deficit	$ (9,743)	$ (12,721)	$ (2,274)

The accompanying notes are part of these financial statements.

Statement of Financial Position

As at March 31, 2017

	2017	2016
	(in thousands)	
Financial Assets		
Cash and Cash Equivalents (Note 3)	$ 14,917	$ 22,325
Accounts Receivable (Note 4)	54	365
	14,971	22,690
Liabilities		
Accounts Payable and Accrued Liabilities (Note 6)	-	77
Assessment Adjustments and Appeals (Note 6)	5,157	78
	5,157	155
Net Assets	$ 9,814	$ 22,535
Net Assets at Beginning of Year	$ 22,535	$ 24,809
Annual Deficit	(12,721)	(2,274)
Net Assets at End of Year	$ 9,814	$ 22,535

Contingent Liabilities are presented in Note 6.

The accompanying notes are part of these financial statements.

Statement of Change in Net Financial Assets

Year ended March 31, 2017

	2017		2016
	Budget	Actual	Actual
	(in thousands)		
Annual Deficit	$ (9,743)	$ (12,721)	$ (2,274)
(Decrease) in Net Financial Assets	$ (9,743)	$ (12,721)	$ (2,274)
Net Financial Assets at Beginning of Year		22,535	24,809
Net Financial Assets at End of Year		$ 9,814	$ 22,535

The accompanying notes are part of these financial statements.

Statement of Cash Flows

Year ended March 31, 2017

	2017	2016
	(in thousands)	
Operating Transactions		
Annual Deficit	$ (12,721)	$ (2,274)
Decrease (Increase) in Accounts Receivable	311	(133)
(Decrease) Increase in Accounts Payable and Accrued Liabilities	(77)	77
Increase (Decrease) in Assessment Adjustments and Appeals	5,079	(8)
Cash (Applied to) Operating Transactions	(7,408)	(2,338)
Cash and Cash Equivalents at Beginning of Year	22,325	24,663
Cash and Cash Equivalents at End of Year	$ 14,917	$ 22,325

The accompanying notes are part of these financial statements.

Notes to the Financial Statements

March 31, 2017

Note 1 Authority and Purpose

The Alberta School Foundation Fund (the Fund) operates under the authority of the *School Act*, Revised Statutes of Alberta 2000, Chapter S-3.

The Fund makes requisitions to municipalities based on the equalized assessment of real property in Alberta and mill rates established by the Lieutenant Governor in Council. The purpose of the Fund is to provide funding to school boards based on an equal amount per eligible student.

Note 2 Summary of Significant Accounting Policies and Reporting Practices

These financial statements are prepared in accordance with Canadian Public Sector Accounting Standards.

(a) Reporting Entity

The reporting entity is the Alberta School Foundation Fund, which is part of the Ministry of Education and for which the Minister of Education is accountable.

(b) Basis of Financial Reporting

Revenues

Revenue to be collected (or the requisition amount) is based on 32 per cent of the total budgeted operating expense of the education system. All revenues are reported on the accrual basis of accounting.

Expenses
(*in thousands*)

Expenses are those costs for which the Fund has primary responsibility and accountability, as reflected in the Government's budget documents.

Opted-out separate school boards which have passed a resolution pursuant to Section 171(2) of the *School Act* have the authority to requisition and collect levies from municipalities on their declared residential and non-residential property at a rate not less than the provincial rate applied in that municipality. As a result, these boards do not participate fully in the Alberta School Foundation Fund.

Payments to school boards include $392,902 (2016: $366,456) paid to opted out separate school boards to increase their funding to a level the boards would otherwise receive if participating fully in the Alberta School Foundation Fund.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of Financial Reporting (continued)

Expenses (continued)
(*in thousands*)

Bad Debt Expense

The Minister approved the deferral of $512 (2016: $405) in property tax for the City of Cold Lake on November 1, 2016 pursuant to section 174(4) of the *School Act*.

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of the Consolidated Cash Investment Trust Fund (CCITF), accounts receivable and accrued liabilities are estimated to approximate their carrying values because of the short-term nature of these instruments.

Net Assets

Net assets represents the difference between the carrying value of assets held by the Fund and its liabilities. Net assets are restricted by section 176(1) of the *School Act* in that money in the Fund is payable only to school boards except when a payment to General Revenues is required to repay advances and make interest payments, or to refund municipalities for overpayments made to the Fund.

Measurement Uncertainty

Measurement uncertainty exists when there is a variance between the recognized or disclosed amount and another reasonably possible amount (see Note 6).

Note 3 Cash and Cash Equivalents

Cash and cash equivalents are comprised of deposits in CCITF of the Province of Alberta. The CCITF is managed with the objective of providing competitive interest income to depositors while maintaining appropriate security and liquidity of depositors' capital. The portfolio is comprised of high quality, short-term and mid-term fixed income securities with a maximum term to maturity of three years. As at March 31, 2017, securities held by CCITF have an average effective yield of 0.85 per cent per annum (2016: 0.82 per cent per annum). Due to the short-term nature of CCITF investments, the carrying value approximates fair value.

Note 4 Accounts Receivable

(in thousands)

Accounts Receivable are unsecured and non-interest bearing.

	2017			2016
	Gross Amount	Allowance For Doubtful Accounts	Net Realizable Value	Net Realizable Value
Accounts Receivable				
Requisitions from Municipalities	$ 1,782	$ (1,728)	$ 54	$ 365

Note 5 Related Party Transactions

(in thousands)

Operating costs incurred in the administration of the Fund borne by other ministries are not reflected in these financial statements. The Fund is prohibited from paying administration costs under section 176(2) of the *School Act*.

Under the provisions of the *Financial Administration Act*, the Fund receives monthly advances from General Revenues to make payments to school boards in accordance with section 176(1) of the *School Act*. The Fund repays the advances quarterly throughout the year as monies are received from municipalities and opted-out separate school boards. The Fund pays interest on the advances at an average rate of 0.85 per cent (2016: 0.83 per cent). Interest is calculated on a pro rata basis for the number of days the advances are outstanding.

The Fund distributes monies to school boards based on an equal amount per eligible student.

The following describes the related party transactions of the Fund:

	2017	2016
Payments to school boards (a)	$ 2,174,469	$ 2,026,661
Interest on advances from general revenue	2,488	2,250
	$ 2,176,957	$ 2,028,911

(a) These amounts do not include net payments to the two school boards in Lloydminster, Saskatchewan totaling $6,067 (2016: $6,261), as they are not related parties.

Note 6 Liabilities and Contingent Liabilities

(in thousands)

The Minister of Municipal Affairs approved on February 14, 2017 education property tax relief totaling $5,084 (2016: $nil) to the Regional Municipality of Wood Buffalo (RMWB) due to wildfires that occurred in May 2016.

If it is determined that a municipality has paid an amount into the Alberta School Foundation Fund in excess of the sum that is required to be paid, the Minister of Education may order the repayment of the excess to the municipality. The amount required to be paid is equivalent to the sum of the applicable education property tax rates applied to the equalized assessment of the municipality for residential and farm land, non-residential property and machinery and equipment. At March 31, 2017 an amount of $73 was owed to a municipality (2016: $77).

The Fund has recorded an allowance for assessment adjustments and appeals of $73 (2016: $78). The allowance includes any outstanding current year refunds not yet processed at March 31, 2017 plus a five year average of prior year refunds at March 31, 2017. Taxpayers may appeal to or request adjustments to their assessment from their local Assessment Review Boards, Municipal Government Board and/or the Court of Queen's Bench.

Contingent liabilities are possible obligations that may result in the future sacrifice of economic benefits arising from existing conditions or situations involving uncertainty.

Note 7 Budget

The budget amounts in these financial statements are taken from the 2016/2017 Government Estimates approved on May 27, 2016.

Note 8 Approval of Financial Statements

The deputy minister and the senior financial officer approve these financial statements.

Other Financial Information

Other Financial Information Contents

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Ministry of Education

MINISTRY FUNDING PROVIDED TO SCHOOL JURISDICTIONS

Schedule to Financial Statements – Unaudited

Year ended March 31, 2017

Ministry Funding Provided to School Jurisdictions

	(in thousands)					
	Funding Framework (a)(f)	School Facilities Infrastructure (b)	Provincial and Other Initiatives (c)	Opted-Out Separate Boards (d)	Pension Costs (e)	Ministry Total
School Board Funding						
Aspen View Public School Division No. 78	$ 34,685	$ 3,109	$ 255	$ -	$ 2,295	$ 40,344
Battle River Regional Division No. 31	70,488	8,428	334	-	4,368	83,618
Black Gold Regional Division No. 18	102,534	19,588	1,676	-	7,019	130,817
Buffalo Trail Regional Division No. 28	49,511	4,034	194	-	3,126	56,865
Calgary Roman Catholic Separate School District No. 1	498,259	84,389	2,163	(98,501)	35,456	521,766
Calgary School District No. 19	1,084,560	189,105	4,008	-	74,608	1,352,281
Canadian Rockies Regional Division No. 12	19,995	5,674	2,587	-	1,645	29,901
Chinook's Edge School Division No. 73	107,474	19,671	6,466	-	6,631	140,242
Christ the Redeemer Catholic Separate Regional Division No. 3	90,614	9,450	981	(6,764)	5,882	100,163
Clearview School Division No. 71	28,022	137	193	-	1,652	30,004
East Central Alberta Catholic Separate Schools Regional Division No. 16	20,138	5,712	177	(1,348)	1,268	25,947
East Central Francophone Education Region No. 3	12,475	35	725	-	668	13,903
Edmonton Catholic Separate School District No. 7	399,919	88,973	16,718	(64,993)	25,442	466,059
Edmonton School District No. 7	914,074	146,578	3,930	-	56,297	1,120,879
Elk Island Catholic Separate Regional Division No. 41	60,927	6,794	282	(10,729)	3,979	61,253
Elk Island Public Schools Regional Division No. 14	165,351	21,479	6,226	-	10,493	203,549
Evergreen Catholic Separate Regional Division No. 2	37,182	5,694	2,472	(6,241)	2,622	41,729
Foothills School Division No. 38	75,892	10,909	2,400	-	5,202	94,403
Fort McMurray Public School District No. 2833	64,461	16,117	3,439	-	3,557	87,574
Fort McMurray Roman Catholic Separate School District No. 32	68,244	8,313	2,446	(2,015)	3,745	80,733
Fort Vermillion School Division No. 52	39,679	6,156	1,458	-	2,619	49,912
Golden Hills School Division No. 75	63,941	8,681	1,389	-	4,424	78,435
Grande Prairie Roman Catholic Separate School District No. 28	50,287	23,444	192	(4,885)	2,999	72,037
Grande Prairie School District No. 2357	78,286	33,205	3,669	-	5,389	120,549
Grande Yellowhead Public School Division No. 77	51,020	21,737	410	-	3,015	76,182
Grasslands Regional Division No. 6	38,970	3,114	136	-	2,475	44,695
Greater North Central Francophone Education Region No. 2	42,922	12,432	2,387	-	2,753	60,494
Greater St. Albert Roman Catholic Separate School District No. 734	56,663	12,132	2,734	(8,190)	3,699	67,038

Ministry Funding Provided to School Jurisdictions (continued)

	(in thousands)					
	Funding Framework (a)(f)	School Facilities Infrastructure (b)	Provincial and Other Initiatives (c)	Opted-Out Separate Boards (d)	Pension Costs (e)	Ministry Total
School Board Funding (continued)						
High Prairie School Division No. 48	$ 37,090	$ 955	$ 1,681	$ -	$ 2,313	$ 42,039
Holy Family Catholic Regional Division No. 37	24,546	10,235	351	(1,553)	1,754	35,333
Holy Spirit Roman Catholic Separate Regional Division No. 4	49,027	11,275	279	(6,229)	3,141	57,493
Horizon School Division No. 67	38,038	7,670	233	-	2,406	48,347
Lakeland Roman Catholic Separate School District No. 150	24,563	8,241	312	(2,432)	1,531	32,215
Lethbridge School District No. 51	99,345	27,913	719	-	6,371	134,348
Living Waters Catholic Regional Division No. 42	22,752	14,871	81	(1,506)	1,439	37,637
Livingstone Range School Division No. 68	39,937	4,445	445	-	2,572	47,399
Medicine Hat Catholic Separate Regional Division No. 20	27,022	9,403	178	(3,703)	1,694	34,594
Medicine Hat School District No. 76	74,251	35,241	598	-	4,847	114,937
Northern Gateway Regional Division No. 10	53,038	9,777	282	-	3,166	66,263
Northern Lights School Division No. 69	68,676	6,658	565	-	4,339	80,238
Northland School Division No. 61	30,766	1,738	3,774	-	2,471	38,749
Northwest Francophone Education Region No. 1	7,848	460	334	-	446	9,088
Palliser Regional Division No. 26	80,456	4,475	20,649	-	5,366	110,946
Parkland School Division No. 70	108,050	8,087	1,785	-	6,626	124,548
Peace River School Division No. 10	40,861	11,422	220	-	2,306	54,809
Peace Wapiti School Division No. 76	67,136	8,632	656	-	4,101	80,525
Pembina Hills Regional Division No. 7	48,489	3,338	20,797	-	3,805	76,429
Prairie Land Regional Division No. 25	21,157	12,378	246	-	1,195	34,976
Prairie Rose School Division No. 8	42,270	3,330	2,351	-	2,497	50,448
Red Deer Catholic Regional Division No. 39	85,391	37,153	470	(7,957)	5,874	120,931
Red Deer Public School District No. 104	100,046	11,456	947	-	6,472	118,921
Rocky View School Division No. 41	204,759	38,820	438	-	13,099	257,116
St. Albert Public School District No. 5565	73,360	17,912	281	-	4,931	96,484
St. Paul Education Regional Division No. 1	36,612	15,306	439	-	2,957	55,314
St. Thomas Aquinas Roman Catholic Separate Regional Division No. 38	35,498	19,640	170	(4,715)	2,327	52,920
Sturgeon School Division No. 24	59,087	19,388	160	-	3,305	81,940
The Southern Francophone Education No. 4	41,695	13,013	536	-	2,660	57,904
Westwind School Division No. 74	43,111	6,039	432	-	2,724	52,306
Wetaskiwin Regional Division No. 11	40,930	9,838	585	-	2,647	54,000
Wild Rose School Division No. 66	51,117	649	253	-	3,104	55,123
Wolf Creek School Division No. 72	73,227	4,304	322	-	5,121	82,974
Funding to School Boards	$ 6,176,724	$ 1,169,152	$ 131,616	$ (231,761)	$ 402,935	$ 7,648,666

Schedule to Financial Statements – Unaudited

Year ended March 31, 2017

Ministry Funding Provided to School Jurisdictions (continued)

(in thousands)

	Funding Framework (a)(f)	School Facilities Infrastructure (b)	Provincial and Other Initiatives (c)	Opted-Out Separate Boards (d)	Pension Costs (e)	Ministry Total
Charter School Funding						
Almadina School Society	$ 10,485	$ 35	$ 19	$ -	$ 681	$ 11,220
Aurora School Ltd.	6,297	1,707	-	-	423	8,427
Boyle Street Education Centre	2,858	490	-	-	162	3,510
Calgary Arts Academy Society	4,464	4,858	19	-	226	9,567
Calgary Girls' School Society	5,043	106	19	-	375	5,543
CAPE - Centre for Academic and Personal Excellence Institute	2,162	18	10	-	146	2,336
Connect Charter School Society	5,168	-	10	-	382	5,560
Foundations for the Future Charter Academy Charter School Society	29,376	160	86	-	2,052	31,674
Mother Earth's Children's Charter School Society	463	218	10	-	42	733
New Horizons Charter School Society	2,436	4,429	-	-	158	7,023
Suzuki Charter School Society	2,942	-	10	-	164	3,116
Valhalla School Foundation	1,107	328	10	-	60	1,505
Westmount Charter School Society	12,446	150	19	-	885	13,500
Funding to Charter Schools	$ 85,247	$ 12,499	$ 212	$ -	$ 5,756	$ 103,714
Total Funding to Related Parties	$ 6,261,971	$ 1,181,651	$ 131,828	$ (231,761)	$ 408,691	$ 7,752,380
Non-Related Parties						
Lloydminster Public School Division	$ 22,027	$ 3,349	$ 106	$ (7,849)	$ 474	$ 18,107
Lloydminster Roman Catholic Separate School Division	15,240	78	97	(1,818)	176	13,773
Total Funding to Non-Related Parties	$ 37,267	$ 3,427	$ 203	$ (9,667)	$ 650	$ 31,880
All Funded School Jurisdictions	$ 6,299,238	$ 1,185,078	$ 132,031	$ (241,428)	$ 409,341	$ 7,784,260

Ministry Funding Provided to School Jurisdictions (continued)

(a) The Funding Framework is based on a jurisdiction profile which combines base instructional funding with additional allocations for differential cost factors and transportation.

(b) School Facilities Infrastructure consists of funding provided to school jurisdictions for school building capital projects. School Facilities Operations and Maintenance funding is included in the Funding Framework.

(c) Provincial and Other Initiatives provide funding to school authorities including the Regional Collaborative Service Delivery, High Speed Networking, Regional Consortium, School Nutrition Program and Building Collaboration and Capacity in Education.

(d) Opted-out separate school boards, which have passed a resolution pursuant to section 171(2) of the *School Act*, have the authority to requisition and collect from municipalities levies on their declared residential and non-residential property at a rate of not less than the provincial rate applied in that municipality. These amounts collected from municipalities are shown as a reduction to funding from the Ministry.

(e) Pension Costs are the cost of Ministry contributions for teachers of school jurisdictions and employer contributions for current service employees during the fiscal year.

(f) The Funding Framework is supported by education property tax directly requisitioned by opted-out separate school boards from their municipalities as shown in column d.

Unaudited Information
Statement of Remissions, Compromises, and Write-Offs

Year ended March 31, 2017

The following statements has been prepared pursuant to Section 23 of the *Financial Administration Act*. This statement includes all remissions, compromises, and write-offs made or approved during the period.

		(in thousands)
Write-Offs		
Department Accounts Receivable	$	94
Alberta School Foundation Fund Accounts Receivable	$	512
School Jurisdiction Accounts Receivable	$	3,608
Total remissions, compromises, and write-offs(1)	$	4,213

(1) No remission or compromise expenses were incurred.

Summary of School Jurisdictions'
FINANCIAL INFORMATION

Unaudited Summary of School Jurisdictions' Financial Information

(includes School Boards and Charter Schools)

Unaudited Summary of School Jurisdictions' Statements of Financial Position and Accumulated Surplus

Unaudited Summary of School Jurisdictions' Statements of Operations and Changes in Financial Position

Summary of Significant Accounting Policies

Disclosure of Salaries and Benefits for Superintendent Positions

For additional information:

The audited financial statements of school jurisdictions are available on Alberta Education's website at http://education.alberta.ca/financial-statements/

Unaudited Summary of Statements of Financial Position and Accumulated Surplus

As at August 31, 2016

(in dollars)

	Almadina School Society	Aspen View Public School Div. # 78	Aurora School Ltd.	Battle River Regional Div. # 31
FINANCIAL ASSETS				
Cash and cash equivalents	$ 487,200	$ 1,656,002	$ 5,578,019	$ 6,397,689
Accounts receivable (net after allowances)	85,539	485,771	101,405	2,345,517
Portfolio investments	1,914,180	8,594,803	-	8,055,818
Other financial assets	-	-	-	-
Total financial assets	$ 2,486,919	$ 10,736,576	$ 5,679,424	$ 16,799,024
LIABILITIES				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	343,101	933,236	791,835	4,265,207
Deferred revenue	1,026,564	27,425,645	2,888,879	46,028,273
Employee future benefits liabilities	-	478,444	-	-
Liability for contaminated sites	-	-	-	-
Other liabilities	-	-	-	-
Debt				
Supported: Debentures and other supported debt	-	-	-	673,064
Unsupported: Debentures and capital loans	-	-	-	-
Mortgages	-	-	-	-
Capital Leases	-	-	-	-
Total liabilities	$ 1,369,665	$ 28,837,325	$ 3,680,714	$ 50,966,544
Net financial assets (debt)	$ 1,117,254	$ (18,100,749)	$ 1,998,710	$ (34,167,520)
NON-FINANCIAL ASSETS				
Total tangible capital assets	$ 1,351,680	$ 23,819,560	$ 4,581,174	$ 55,634,592
Prepaid expenses	183,680	469,069	6,017	878,615
Other non-financial assets	-	-	-	255,633
Total non-financial assets	$ 1,535,360	$ 24,288,629	$ 4,587,191	$ 56,768,840
Accumulated surplus	$ 2,652,614	$ 6,187,880	$ 6,585,901	$ 22,601,320
Accumulated surplus / (deficit) is comprised of:				
Unrestricted surplus	$ 1,102,600	$ -	$ 750,292	$ -
Total operating reserves	448,000	1,973,634	4,140,472	10,247,229
Accumulated Surplus from Operations	$ 1,550,600	$ 1,973,634	$ 4,890,764	$ 10,247,229
Investment in tangible capital assets	502,014	2,768,830	1,695,137	11,388,357
Total capital reserves*	600,000	1,561,417	-	965,734
Endowments	-	-	-	-
Accumulated operating surplus (deficit)	$ 2,652,614	$ 6,303,881	$ 6,585,901	$ 22,601,320
Accumulated remeasurement gains (losses)	-	(116,001)	-	-
	$ 2,652,614	$ 6,187,880	$ 6,585,901	$ 22,601,320

*Capital reserves are funds set aside by the board to meet future capital expenditures. Once the capital reserves are established, the funds cannot be spent on operating purposes without prior ministerial approval.

Unaudited Summary of Statements of Financial Position and Accumulated Surplus

As at August 31, 2016

(in dollars)

	Black Gold Regional Div. # 18	Boyle Street Education Centre	Buffalo Trail Public Schools Regional Div. # 28	Calgary Arts Academy Society
FINANCIAL ASSETS				
Cash and cash equivalents	$ 4,735,549	$ 898,955	$ 6,674,134	$ 659,435
Accounts receivable (net after allowances)	2,310,968	70,083	1,717,027	47,692
Portfolio investments	12,000,000	1,300,000	-	662,585
Other financial assets	-	-	-	-
Total financial assets	$ 19,046,517	$ 2,269,038	$ 8,391,161	$ 1,369,712
LIABILITIES				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	7,518,122	236,669	3,186,285	124,069
Deferred revenue	110,236,657	15,000	39,884,831	2,310,326
Employee future benefits liabilities	442,819	-	-	-
Liability for contaminated sites	-	-	-	-
Other liabilities	-	-	-	-
Debt				
Supported: Debentures and other supported debt	-	-	933,493	-
Unsupported: Debentures and capital loans	-	-	-	-
Mortgages	-	-	-	-
Capital Leases	-	-	-	-
Total liabilities	$ 118,197,598	$ 251,669	$ 44,004,609	$ 2,434,395
Net financial assets (debt)	$ (99,151,081)	$ 2,017,369	$ (35,613,448)	$ (1,064,683)
NON-FINANCIAL ASSETS				
Total tangible capital assets	$ 115,504,345	$ 32,835	$ 40,390,835	$ 2,040,637
Prepaid expenses	1,367,423	-	320,638	36,990
Other non-financial assets	256,880	-	2,565	-
Total non-financial assets	$ 117,128,648	$ 32,835	$ 40,714,038	$ 2,077,627
Accumulated surplus	$ 17,977,567	$ 2,050,204	$ 5,100,589	$ 1,012,944
Accumulated surplus / (deficit) is comprised of:				
Unrestricted surplus	$ 435,815	$ 1,017,369	$ 742,639	$ 942,085
Total operating reserves	7,790,587	1,000,000	1,370,232	-
Accumulated Surplus from Operations	$ 8,226,402	$ 2,017,369	$ 2,112,871	$ 942,085
Investment in tangible capital assets	6,916,782	32,835	2,582,179	70,859
Total capital reserves*	2,834,383	-	405,539	-
Endowments	-	-	-	-
Accumulated operating surplus (deficit)	$ 17,977,567	$ 2,050,204	$ 5,100,589	$ 1,012,944
Accumulated remeasurement gains (losses)	-	-	-	-
	$ 17,977,567	$ 2,050,204	$ 5,100,589	$ 1,012,944

*Capital reserves are funds set aside by the board to meet future capital expenditures. Once the capital reserves are established, the funds cannot be spent on operating purposes without prior ministerial approval

Unaudited Summary of Statements of Financial Position and Accumulated Surplus

As at August 31, 2016

(in dollars)	Calgary Girls' School Society	Calgary Roman Catholic Sep. School Dist. # 1	Calgary School Dist. # 19	Canadian Rockies Regional Div. # 12
FINANCIAL ASSETS				
Cash and cash equivalents	$ 272,911	$ 77,492,465	$ 184,493,000	$ 5,962,445
Accounts receivable (net after allowances)	32,287	34,652,620	52,877,000	3,702,587
Portfolio investments	2,625,131	-	96,850,000	87,000
Other financial assets	-	196,800	-	-
Total financial assets	$ 2,930,329	$ 112,341,885	$ 334,220,000	$ 9,752,032
LIABILITIES				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	159,924	71,551,816	90,744,000	2,465,770
Deferred revenue	530,155	450,886,761	1,079,129,000	37,183,487
Employee future benefits liabilities	-	6,369,614	24,828,000	-
Liability for contaminated sites	-	-	-	-
Other liabilities	-	-	327,000	-
Debt				
Supported: Debentures and other supported debt	-	290,172	2,936,000	1,398,610
Unsupported: Debentures and capital loans	-	-	-	58,299
Mortgages	-	-	-	-
Capital Leases	49,114	-	10,181,000	-
Total liabilities	$ 739,193	$ 529,098,363	$ 1,208,145,000	$ 41,106,166
Net financial assets (debt)	$ 2,191,136	$ (416,756,478)	$ (873,925,000)	$ (31,354,135)
NON-FINANCIAL ASSETS				
Total tangible capital assets	$ 600,191	$ 466,175,806	$ 1,101,468,000	$ 37,026,550
Prepaid expenses	43,777	3,246,723	6,435,000	9,235
Other non-financial assets	-	933,621	-	-
Total non-financial assets	$ 643,968	$ 470,356,150	$ 1,107,903,000	$ 37,035,784
Accumulated surplus	$ 2,835,104	$ 53,599,672	$ 233,978,000	$ 5,681,643
Accumulated surplus / (deficit) is comprised of:				
Unrestricted surplus	$ 2,259,102	$ 10,751,357	$ -	$ 883,503
Total operating reserves	130,947	4,101,120	39,803,000	656,000
Accumulated Surplus from Operations	$ 2,390,049	$ 14,852,477	$ 39,803,000	$ 1,539,503
Investment in tangible capital assets	425,587	31,149,141	147,373,000	2,757,582
Total capital reserves*	19,468	7,598,054	39,218,000	1,384,559
Endowments	-	-	3,856,000	-
Accumulated operating surplus (deficit)	$ 2,835,104	$ 53,599,672	$ 230,250,000	$ 5,681,643
Accumulated remeasurement gains (losses)	-	-	3,728,000	-
	$ 2,835,104	$ 53,599,672	$ 233,978,000	$ 5,681,643

*Capital reserves are funds set aside by the board to meet future capital expenditures. Once the capital reserves are established, the funds cannot be spent on operating purposes without prior ministerial approval.

Unaudited Summary of Statements of Financial Position and Accumulated Surplus

As at August 31, 2016

(in dollars)

	CAPE-Centre for Academic and Personal Excellence Institute	Chinook's Edge School Div. # 73	Christ the Redeemer Catholic Sep. Regional Div. # 3	Clearview School Div. # 71
FINANCIAL ASSETS				
Cash and cash equivalents	$ 60,840	$ 9,528,099	$ 9,760,494	$ 3,470,724
Accounts receivable (net after allowances)	77,707	3,842,958	4,401,925	895,882
Portfolio investments	124,068	1,265,978	2,061,397	877,912
Other financial assets	-	-	-	-
Total financial assets	$ 262,615	$ 14,637,035	$ 16,223,816	$ 5,244,518
LIABILITIES				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	130,123	7,321,219	3,806,141	967,416
Deferred revenue	478,396	141,678,285	92,931,969	23,166,088
Employee future benefits liabilities	-	489,287	252,104	-
Liability for contaminated sites	-	-	-	-
Other liabilities	-	463,285	-	-
Debt				
Supported: Debentures and other supported debt	-	-	955,027	332,093
Unsupported: Debentures and capital loans	-	-	-	-
Mortgages	-	-	-	-
Capital Leases	9,978	-	-	-
Total liabilities	$ 618,497	$ 149,952,076	$ 97,945,241	$ 24,465,597
Net financial assets (debt)	$ (355,882)	$ (135,315,041)	$ (81,721,425)	$ (19,221,079)
NON-FINANCIAL ASSETS				
Total tangible capital assets	$ 554,306	$ 150,584,161	$ 101,465,214	$ 28,465,930
Prepaid expenses	45,233	1,266,999	1,850,140	331,737
Other non-financial assets	-	11	499,088	121,514
Total non-financial assets	$ 599,539	$ 151,851,171	$ 103,814,442	$ 28,919,181
Accumulated surplus	$ 243,657	$ 16,536,130	$ 22,093,017	$ 9,698,102
Accumulated surplus / (deficit) is comprised of:				
Unrestricted surplus	$ 29,024	$ 1,225,203	$ 99,467	$ 445,966
Total operating reserves	-	2,979,157	10,267,108	3,575,087
Accumulated Surplus from Operations	$ 29,024	$ 4,204,360	$ 10,366,575	$ 4,021,053
Investment in tangible capital assets	213,926	11,830,057	10,130,050	5,627,049
Total capital reserves*	-	393,956	1,478,161	50,000
Endowments	-	90,567	118,231	-
Accumulated operating surplus (deficit)	$ 242,950	$ 16,518,940	$ 22,093,017	$ 9,698,102
Accumulated remeasurement gains (losses)	707	17,190	-	-
	$ 243,657	$ 16,536,130	$ 22,093,017	$ 9,698,102

*Capital reserves are funds set aside by the board to meet future capital expenditures. Once the capital reserves are established, the funds cannot be spent on operating purposes without prior ministerial approval.

Unaudited Summary of Statements of Financial Position and Accumulated Surplus

As at August 31, 2016

(in dollars)

	Connect Charter School Society	East Central Alberta Catholic Sep. Schools Regional Div. # 16	East Central Francophone Education Region # 3	Edmonton Catholic Sep. School Dist. # 7
FINANCIAL ASSETS				
Cash and cash equivalents	$ 540,228	$ 11,136,065	$ 505,981	$ 58,101,416
Accounts receivable (net after allowances)	36,307	679,223	388,525	31,860,543
Portfolio investments	510,000	14,033	-	10,000,000
Other financial assets	-	-	-	-
Total financial assets	$ 1,086,535	$ 11,829,321	$ 894,506	$ 99,961,959
LIABILITIES				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	57,397	1,233,065	297,219	41,787,003
Deferred revenue	784,548	25,832,226	33,179,932	329,854,987
Employee future benefits liabilities	-	26,100	-	5,278,286
Liability for contaminated sites	-	-	-	-
Other liabilities	-	-	-	-
Debt				
Supported: Debentures and other supported debt	-	-	-	-
Unsupported: Debentures and capital loans	-	-	-	-
Mortgages	-	-	419,103	-
Capital Leases	-	-	-	11,160,546
Total liabilities	$ 841,945	$ 27,091,391	$ 33,896,254	$ 388,080,822
Net financial assets (debt)	$ 244,590	$ (15,262,070)	$ (33,001,748)	$ (288,118,863)
NON-FINANCIAL ASSETS				
Total tangible capital assets	$ 509,567	$ 25,676,035	$ 35,433,601	$ 360,932,999
Prepaid expenses	85,174	149,691	248,767	3,871,076
Other non-financial assets	-	-	-	1,256,880
Total non-financial assets	$ 594,741	$ 25,825,726	$ 35,682,368	$ 366,060,955
Accumulated surplus	$ 839,331	$ 10,563,656	$ 2,680,620	$ 77,942,092
Accumulated surplus / (deficit) is comprised of:				
Unrestricted surplus	$ -	$ 3,240,504	$ 372,494	$ (0)
Total operating reserves	329,764	4,499,576	-	24,752,670
Accumulated Surplus from Operations	$ 329,764	$ 7,740,080	$ 372,494	$ 24,752,670
Investment in tangible capital assets	509,567	2,021,264	2,308,126	32,296,844
Total capital reserves*	-	802,312	-	20,892,578
Endowments	-	-	-	-
Accumulated operating surplus (deficit)	$ 839,331	$ 10,563,656	$ 2,680,620	$ 77,942,092
Accumulated remeasurement gains (losses)	-	-	-	-
	$ 839,331	$ 10,563,656	$ 2,680,620	$ 77,942,092

*Capital reserves are funds set aside by the board to meet future capital expenditures. Once the capital reserves are established, the funds cannot be spent on operating purposes without prior ministerial approval.

Unaudited Summary of Statements of Financial Position and Accumulated Surplus

As at August 31, 2016

(in dollars)

	Edmonton School Dist. # 7	Elk Island Catholic Sep. Regional Div. # 41	Elk Island Public Schools Regional Div. # 14	Evergreen Catholic Sep. Regional Div. # 2
FINANCIAL ASSETS				
Cash and cash equivalents	$ 286,929,625	$ 8,770,275	$ 18,215,530	$ 5,264,299
Accounts receivable (net after allowances)	22,652,650	3,061,206	2,506,736	2,462,570
Portfolio investments	-	-	14,999,776	1,761,013
Other financial assets	-	600	8,021	-
Total financial assets	$ 309,582,275	$ 11,832,081	$ 35,730,063	$ 9,487,882
LIABILITIES				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	76,488,211	5,034,122	10,897,024	2,397,814
Deferred revenue	724,550,281	69,194,176	78,877,094	60,081,473
Employee future benefits liabilities	9,902,700	131,536	48,645	-
Liability for contaminated sites	-	-	-	-
Other liabilities	1,060,658	-	-	-
Debt				
Supported: Debentures and other supported debt	-	122,999	187,640	423,955
Unsupported: Debentures and capital loans	13,583,639	3,743,060	-	-
Mortgages	-	-	-	-
Capital Leases	-	-	1,764,485	-
Total liabilities	$ 825,585,489	$ 78,225,893	$ 91,774,888	$ 62,903,242
Net financial assets (debt)	$ (516,003,214)	$ (66,393,812)	$ (56,044,825)	$ (53,415,360)
NON-FINANCIAL ASSETS				
Total tangible capital assets	$ 730,910,811	$ 75,694,440	$ 78,435,940	$ 60,588,075
Prepaid expenses	1,789,966	595,372	1,294,224	543,221
Other non-financial assets	2,768,039	-	-	-
Total non-financial assets	$ 735,468,816	$ 76,289,812	$ 79,730,164	$ 61,131,296
Accumulated surplus	$ 219,465,602	$ 9,896,000	$ 23,685,339	$ 7,715,936
Accumulated surplus / (deficit) is comprised of:				
Unrestricted surplus	$ -	$ 16,935	$ -	$ 384,720
Total operating reserves	99,497,837	3,788,694	16,787,942	4,681,981
Accumulated Surplus from Operations	$ 99,497,837	$ 3,805,629	$ 16,787,942	$ 5,066,701
Investment in tangible capital assets	62,904,234	5,497,601	5,518,360	2,490,414
Total capital reserves*	57,063,531	592,770	1,379,037	158,821
Endowments	-	-	-	-
Accumulated operating surplus (deficit)	$ 219,465,602	$ 9,896,000	$ 23,685,339	$ 7,715,936
Accumulated remeasurement gains (losses)	-	-	-	-
	$ 219,465,602	$ 9,896,000	$ 23,685,339	$ 7,715,936

*Capital reserves are funds set aside by the board to meet future capital expenditures. Once the capital reserves are established, the funds cannot be spent on operating purposes without prior ministerial approval.

Unaudited Summary of Statements of Financial Position and Accumulated Surplus

As at August 31, 2016

	(in dollars)			
	FFCA Charter School Society	Foothills School Div. # 38	Fort McMurray Public School Dist. # 2833	Fort McMurray Roman Catholic Sep. School Dist. # 32
FINANCIAL ASSETS				
Cash and cash equivalents	$ 2,583,453	$ 19,253,361	$ 25,766,224	$ 35,558,401
Accounts receivable (net after allowances)	289,657	2,259,242	1,156,646	7,653,801
Portfolio investments	3,226,867	6,000,000	-	4,654,507
Other financial assets	-	-	-	-
Total financial assets	$ 6,099,977	$ 27,512,603	$ 26,922,870	$ 47,866,709
LIABILITIES				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	461,744	2,782,997	4,655,988	2,712,037
Deferred revenue	2,870,625	67,975,244	124,744,130	114,524,296
Employee future benefits liabilities	251,372	189,600	-	218,600
Liability for contaminated sites	-	-	-	-
Other liabilities	-	-	-	-
Debt				
Supported: Debentures and other supported debt	-	432,040	-	215,840
Unsupported: Debentures and capital loans	-	-	-	-
Mortgages	-	-	-	-
Capital Leases	172,174	171,539	-	-
Total liabilities	$ 3,755,915	$ 71,551,420	$ 129,400,118	$ 117,670,773
Net financial assets (debt)	$ 2,344,062	$ (44,038,817)	$ (102,477,248)	$ (69,804,064)
NON-FINANCIAL ASSETS				
Total tangible capital assets	$ 1,216,624	$ 69,609,022	$ 118,745,906	$ 107,381,507
Prepaid expenses	194,032	251,152	419,259	$ 496,610
Other non-financial assets	-	-	-	$ -
Total non-financial assets	$ 1,410,656	$ 69,860,174	$ 119,165,165	$ 107,878,117
Accumulated surplus	$ 3,754,718	$ 25,821,356	$ 16,687,917	$ 38,074,053
Accumulated surplus / (deficit) is comprised of:				
Unrestricted surplus	$ -	$ -	$ 5,316	$ 4,270,966
Total operating reserves	2,011,737	11,928,544	8,847,969	13,149,081
Accumulated Surplus from Operations	$ 2,011,737	$ 11,928,544	$ 8,853,285	$ 17,420,047
Investment in tangible capital assets	242,981	6,209,791	7,177,315	10,399,220
Total capital reserves*	1,500,000	7,469,650	657,317	10,420,421
Endowments	-	213,371	-	-
Accumulated operating surplus (deficit)	$ 3,754,718	$ 25,821,356	$ 16,687,917	$ 38,239,688
Accumulated remeasurement gains (losses)	-	-	-	(165,635)
	$ 3,754,718	$ 25,821,356	$ 16,687,917	$ 38,074,053

*Capital reserves are funds set aside by the board to meet future capital expenditures. Once the capital reserves are established, the funds cannot be spent on operating purposes without prior ministerial approval.

Unaudited Summary of Statements of Financial Position and Accumulated Surplus

As at August 31, 2016

(in dollars)

	Fort Vermilion School Div. # 52	Golden Hills School Div. # 75	Grande Prairie Roman Catholic Sep. School Dist. # 28	Grande Prairie School Dist. # 2357
FINANCIAL ASSETS				
Cash and cash equivalents	$ 5,866,690	$ 2,261,692	$ 14,944,241	$ 2,829,590
Accounts receivable (net after allowances)	2,941,390	9,701,025	956,712	6,496,469
Portfolio investments	-	8,250,000	4,406,026	-
Other financial assets	-	-	58,240	-
Total financial assets	$ 8,808,080	$ 20,212,717	$ 20,365,219	$ 9,326,059
LIABILITIES				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	3,264,999	7,762,221	4,457,390	2,645,861
Deferred revenue	43,286,105	82,933,722	101,467,279	168,345,496
Employee future benefits liabilities	199,334	-	-	-
Liability for contaminated sites	-	-	-	-
Other liabilities	-	-	-	-
Debt				
Supported: Debentures and other supported debt	39,633	-	-	778,413
Unsupported: Debentures and capital loans	-	1,325,159	-	-
Mortgages	-	-	-	-
Capital Leases	-	-	-	-
Total liabilities	$ 46,790,071	$ 92,021,102	$ 105,924,669	$ 171,769,770
Net financial assets (debt)	$ (37,981,991)	$ (71,808,385)	$ (85,559,450)	$ (162,443,711)
NON-FINANCIAL ASSETS				
Total tangible capital assets	$ 50,009,779	$ 89,392,276	$ 106,672,650	$ 171,549,985
Prepaid expenses	255,844	$ 510,088	347,840	1,286,094
Other non-financial assets	-	$ 3,235,884	-	111,542
Total non-financial assets	$ 50,265,623	$ 93,138,248	$ 107,020,490	$ 172,947,621
Accumulated surplus	$ 12,283,632	$ 21,329,862	$ 21,461,040	$ 10,503,910
Accumulated surplus / (deficit) is comprised of:				
Unrestricted surplus	$ -	$ 215,562	$ -	$ 233,568
Total operating reserves	4,047,093	5,856,387	12,386,200	4,893,772
Accumulated Surplus from Operations	$ 4,047,093	$ 6,071,949	$ 12,386,200	$ 5,127,340
Investment in tangible capital assets	7,130,072	12,257,913	8,081,637	5,153,607
Total capital reserves*	1,106,467	3,000,000	993,203	222,963
Endowments	-	-	-	-
Accumulated operating surplus (deficit)	$ 12,283,632	$ 21,329,862	$ 21,461,040	$ 10,503,910
Accumulated remeasurement gains (losses)	-	-	-	-
	$ 12,283,632	$ 21,329,862	$ 21,461,040	$ 10,503,910

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Unaudited Summary of Statements of Financial Position and Accumulated Surplus

As at August 31, 2016

(in dollars)

	Grande Yellowhead Public School Div. # 77	Grasslands Regional Div. # 6	Greater North Central Francophone Education Region # 2	Greater St. Albert Roman Catholic Sep. School Dist. # 734
FINANCIAL ASSETS				
Cash and cash equivalents	$ 6,673,725	$ 9,313,563	$ 6,523,034	$ 4,935,530
Accounts receivable (net after allowances)	8,507,465	1,747,582	4,888,792	3,607,206
Portfolio investments	3,427,309	-	-	-
Other financial assets	-	-	-	-
Total financial assets	$ 18,608,499	$ 11,061,145	$ 11,411,826	$ 8,542,736
LIABILITIES				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	7,448,341	457,477	4,670,761	3,523,874
Deferred revenue	50,235,224	43,260,686	51,463,800	35,169,637
Employee future benefits liabilities	-	138,635	241,500	-
Liability for contaminated sites	-	-	-	-
Other liabilities	-	-	-	-
Debt				
Supported: Debentures and other supported debt	-	1,198,779	-	1,481,931
Unsupported: Debentures and capital loans	46,142	-	-	-
Mortgages	-	-	-	-
Capital Leases	-	-	-	-
Total liabilities	$ 57,729,707	$ 45,055,577	$ 56,376,061	$ 40,175,442
Net financial assets (debt)	$ (39,121,208)	$ (33,994,432)	$ (44,964,235)	$ (31,632,706)
NON-FINANCIAL ASSETS				
Total tangible capital assets	$ 56,426,991	$ 45,016,876	$ 55,317,093	$ 37,204,415
Prepaid expenses	711,048	174,954	427,899	381,533
Other non-financial assets	150,150	118,080	-	-
Total non-financial assets	$ 57,288,189	$ 45,309,910	$ 55,744,992	$ 37,585,948
Accumulated surplus	$ 18,166,981	$ 11,315,485	$ 10,780,757	$ 5,953,242
Accumulated surplus / (deficit) is comprised of:				
Unrestricted surplus	$ 1,815,324	$ 897,002	$ 2,117,420	$ 845,505
Total operating reserves	3,910,912	5,499,029	255,459	458,545
Accumulated Surplus from Operations	$ 5,726,236	$ 6,396,031	$ 2,372,879	$ 1,304,050
Investment in tangible capital assets	8,354,880	4,144,756	7,588,878	4,230,073
Total capital reserves*	3,611,922	774,698	819,000	419,119
Endowments	473,943	-	-	-
Accumulated operating surplus (deficit)	$ 18,166,981	$ 11,315,485	$ 10,780,757	$ 5,953,242
Accumulated remeasurement gains (losses)	-	-	-	-
	$ 18,166,981	$ 11,315,485	$ 10,780,757	$ 5,953,242

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Unaudited Summary of Statements of Financial Position and Accumulated Surplus

As at August 31, 2016

(in dollars)

	High Prairie School Div. # 48	Holy Family Catholic Regional Div. # 37	Holy Spirit Roman Catholic Sep. Regional Div. # 4	Horizon School Div. # 67
FINANCIAL ASSETS				
Cash and cash equivalents	$ 10,763,292	$ 7,958,679	$ 12,683,278	$ 6,709,368
Accounts receivable (net after allowances)	1,511,705	877,429	1,664,982	1,606,871
Portfolio investments	-	-	172,910	6,630,218
Other financial assets	400,413	392	-	-
Total financial assets	$ 12,675,410	$ 8,836,500	$ 14,521,170	$ 14,946,457
LIABILITIES				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	1,653,993	1,067,327	1,751,957	2,068,006
Deferred revenue	26,889,050	18,757,830	76,123,084	44,648,862
Employee future benefits liabilities	263,331	131,343	1,159,676	75,136
Liability for contaminated sites	-	-	-	-
Other liabilities	-	-	578,870	-
Debt				
Supported: Debentures and other supported debt	-	8,908	-	-
Unsupported: Debentures and capital loans	-	-	-	-
Mortgages	-	-	-	-
Capital Leases	-	-	74,581	-
Total liabilities	$ 28,806,374	$ 19,965,408	$ 79,688,168	$ 46,792,004
Net financial assets (debt)	$ (16,130,964)	$ (11,128,908)	$ (65,166,998)	$ (31,845,547)
NON-FINANCIAL ASSETS				
Total tangible capital assets	$ 39,831,616	$ 23,169,742	$ 76,772,371	$ 46,263,858
Prepaid expenses	353,670	409,992	187,044	293,957
Other non-financial assets	-	-	-	-
Total non-financial assets	$ 40,185,286	$ 23,579,734	$ 76,959,415	$ 46,557,815
Accumulated surplus	$ 24,054,322	$ 12,450,826	$ 11,792,417	$ 14,712,268
Accumulated surplus / (deficit) is comprised of:				
Unrestricted surplus	$ -	$ 248,281	$ -	$ 2,537,991
Total operating reserves	7,525,211	2,774,515	2,325,795	7,253,754
Accumulated Surplus from Operations	$ 7,525,211	$ 3,022,796	$ 2,325,795	$ 9,791,745
Investment in tangible capital assets	13,153,821	5,306,914	6,618,686	4,907,338
Total capital reserves*	3,375,290	4,121,116	2,704,121	-
Endowments	-	-	142,900	-
Accumulated operating surplus (deficit)	$ 24,054,322	$ 12,450,826	$ 11,791,502	$ 14,699,083
Accumulated remeasurement gains (losses)	-	-	915	13,185
	$ 24,054,322	$ 12,450,826	$ 11,792,417	$ 14,712,268

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Unaudited Summary of Statements of Financial Position and Accumulated Surplus

As at August 31, 2016

(in dollars)

	Lakeland Roman Catholic Sep. School Dist. # 150	Lethbridge School Dist. # 51	Living Waters Catholic Regional Div. # 42	Livingstone Range School Div. # 68
FINANCIAL ASSETS				
Cash and cash equivalents	$ 1,797,246	$ 19,216,687	$ 2,887,540	$ 9,055,025
Accounts receivable (net after allowances)	1,321,553	5,528,136	974,319	5,731,526
Portfolio investments	-	84,037	-	5,340,589
Other financial assets	-	-	-	67,323
Total financial assets	$ 3,118,799	$ 24,828,860	$ 3,861,859	$ 20,194,463
LIABILITIES				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	1,453,364	7,279,005	1,205,371	5,066,823
Deferred revenue	29,447,220	111,694,464	27,776,047	57,531,026
Employee future benefits liabilities	97,765	20,325	-	59,680
Liability for contaminated sites	-	-	-	-
Other liabilities	-	-	-	-
Debt				
Supported: Debentures and other supported debt	-	243,626	310,212	81,026
Unsupported: Debentures and capital loans	-	-	-	-
Mortgages	-	-	-	-
Capital Leases	-	-	-	-
Total liabilities	$ 30,998,349	$ 119,237,420	$ 29,291,630	$ 62,738,555
Net financial assets (debt)	$ (27,879,550)	$ (94,408,560)	$ (25,429,771)	$ (42,544,092)
NON-FINANCIAL ASSETS				
Total tangible capital assets	$ 34,621,392	$ 114,647,653	$ 29,775,525	$ 55,346,805
Prepaid expenses	116,326	377,483	83,006	222,965
Other non-financial assets	387,140	197,921	-	-
Total non-financial assets	$ 35,124,858	$ 115,223,057	$ 29,858,531	$ 55,569,770
Accumulated surplus	$ 7,245,308	$ 20,814,497	$ 4,428,760	$ 13,025,679
Accumulated surplus / (deficit) is comprised of:				
Unrestricted surplus	$ -	$ 861,341	$ -	$ 547,721
Total operating reserves	229,154	12,048,359	1,281,306	8,372,904
Accumulated Surplus from Operations	$ 229,154	$ 12,909,700	$ 1,281,306	$ 8,920,625
Investment in tangible capital assets	6,596,733	5,599,408	3,147,454	4,025,234
Total capital reserves*	419,421	1,985,515	-	79,820
Endowments	-	319,874	-	-
Accumulated operating surplus (deficit)	$ 7,245,308	$ 20,814,497	$ 4,428,760	$ 13,025,679
Accumulated remeasurement gains (losses)	-	-	-	-
	$ 7,245,308	$ 20,814,497	$ 4,428,760	$ 13,025,679

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Unaudited Summary of Statements of Financial Position and Accumulated Surplus

As at August 31, 2016

(in dollars)	Medicine Hat Catholic Sep. Regional Div. # 20	Medicine Hat School Dist. # 76	Mother Earth's Children's Charter School Society	New Horizons Charter School Society
FINANCIAL ASSETS				
Cash and cash equivalents	$ 3,281,338	$ 20,002,270	$ 74,583	$ 203,932
Accounts receivable (net after allowances)	950,556	3,238,588	9,992	93,548
Portfolio investments	-	1,848,930	251,430	541,344
Other financial assets	-	-	-	-
Total financial assets	$ 4,231,894	$ 25,089,788	$ 336,005	$ 838,824
LIABILITIES				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	1,724,087	10,012,506	34,528	34,864
Deferred revenue	24,428,991	69,782,263	235,000	755,114
Employee future benefits liabilities	-	779,024	-	-
Liability for contaminated sites	-	-	-	-
Other liabilities	-	-	-	-
Debt				
Supported: Debentures and other supported debt	9,269	-	-	-
Unsupported: Debentures and capital loans	-	-	-	-
Mortgages	-	-	-	-
Capital Leases	-	398,509	-	-
Total liabilities	$ 26,162,347	$ 80,972,302	$ 269,528	$ 789,978
Net financial assets (debt)	$ (21,930,453)	$ (55,882,514)	$ 66,477	$ 48,846
NON-FINANCIAL ASSETS				
Total tangible capital assets	$ 24,203,059	$ 77,477,639	$ 250,997	$ 943,132
Prepaid expenses	505,727	373,737	4,106	4,701
Other non-financial assets	66,651	20	-	-
Total non-financial assets	$ 24,775,437	$ 77,851,396	$ 255,103	$ 947,833
Accumulated surplus	$ 2,844,985	$ 21,968,882	$ 321,580	$ 996,679
Accumulated surplus / (deficit) is comprised of:				
Unrestricted surplus	$ (40,182)	$ 1,856,253	$ 70,583	$ 468,257
Total operating reserves	1,095,459	4,815,996	-	230,050
Accumulated Surplus from Operations	$ 1,055,277	$ 6,672,249	$ 70,583	$ 698,307
Investment in tangible capital assets	1,757,208	12,628,062	250,997	188,017
Total capital reserves*	32,500	757,600	-	110,355
Endowments	-	1,758,959	-	-
Accumulated operating surplus (deficit)	$ 2,844,985	$ 21,816,870	$ 321,580	$ 996,679
Accumulated remeasurement gains (losses)	-	152,012	-	-
	$ 2,844,985	$ 21,968,882	$ 321,580	$ 996,679

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Unaudited Summary of Statements of Financial Position and Accumulated Surplus

As at August 31, 2016

	(in dollars)			
	Northern Gateway Regional Div. # 10	Northern Lights School Div. # 69	Northland School Div. # 61	Northwest Francophone Education Region # 1
FINANCIAL ASSETS				
Cash and cash equivalents	$ 12,218,273	$ 13,342,351	$ 5,256,133	$ 1,019,577
Accounts receivable (net after allowances)	2,704,893	4,428,150	3,393,087	441,164
Portfolio investments	-	156,615	-	18,394
Other financial assets	100,599	-	93,250	-
Total financial assets	$ 15,023,765	$ 17,927,116	$ 8,742,470	$ 1,479,135
LIABILITIES				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	1,767,821	4,080,631	3,152,938	342,741
Deferred revenue	78,482,862	94,059,809	69,967,356	15,650,860
Employee future benefits liabilities	-	74,100	16,838	152,721
Liability for contaminated sites	-	-	-	-
Other liabilities	-	-	-	-
Debt				
Supported: Debentures and other supported debt	190,164	458,834	-	-
Unsupported: Debentures and capital loans	-	108,220	-	-
Mortgages	-	-	-	-
Capital Leases	-	-	-	-
Total liabilities	$ 80,440,847	$ 98,781,594	$ 73,137,132	$ 16,146,322
Net financial assets (debt)	$ (65,417,082)	$ (80,854,478)	$ (64,394,662)	$ (14,667,187)
NON-FINANCIAL ASSETS				
Total tangible capital assets	$ 83,616,185	$ 99,346,787	$ 74,188,766	$ 15,669,183
Prepaid expenses	-	1,065,308	450,480	101,166
Other non-financial assets	-	-	39,267	41,871
Total non-financial assets	$ 83,616,185	$ 100,412,095	$ 74,678,513	$ 15,812,220
Accumulated surplus	$ 18,199,103	$ 19,557,617	$ 10,283,851	$ 1,145,033
Accumulated surplus / (deficit) is comprised of:				
Unrestricted surplus	$ -	$ 363,794	$ 2,346,607	$ 281,035
Total operating reserves	8,259,961	10,695,721	-	295,563
Accumulated Surplus from Operations	$ 8,259,961	$ 11,059,515	$ 2,346,607	$ 576,598
Investment in tangible capital assets	8,698,049	7,222,761	6,671,861	470,435
Total capital reserves*	1,241,094	1,259,026	1,265,383	98,000
Endowments	-	-	-	-
Accumulated operating surplus (deficit)	$ 18,199,103	$ 19,541,302	$ 10,283,851	$ 1,145,033
Accumulated remeasurement gains (losses)	-	16,315	-	-
	$ 18,199,103	$ 19,557,617	$ 10,283,851	$ 1,145,033

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Unaudited Summary of Statements of Financial Position and Accumulated Surplus

As at August 31, 2016

(in dollars)

	Palliser Regional Div. # 26	Parkland School Div. # 70	Peace River School Div. # 10	Peace Wapiti School Div. # 76
FINANCIAL ASSETS				
Cash and cash equivalents	$ 7,554,168	$ 13,926,760	$ 14,709,333	$ 4,719,964
Accounts receivable (net after allowances)	1,156,070	770,009	1,776,226	561,781
Portfolio investments	114,549	-	-	10,609,136
Other financial assets	-	-	450,707	613,241
Total financial assets	$ 8,824,787	$ 14,696,769	$ 16,936,266	$ 16,504,122
LIABILITIES				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	1,965,427	4,475,916	1,114,897	4,779,428
Deferred revenue	37,039,367	97,877,652	34,000,169	77,722,982
Employee future benefits liabilities	305,600	265,200	-	557,200
Liability for contaminated sites	-	-	-	-
Other liabilities	-	-	-	-
Debt				
Supported: Debentures and other supported debt	443,952	-	225,840	193,161
Unsupported: Debentures and capital loans	-	-	-	-
Mortgages	-	-	-	-
Capital Leases	-	-	-	-
Total liabilities	$ 39,754,346	$ 102,618,768	$ 35,340,906	$ 83,252,771
Net financial assets (debt)	$ (30,929,559)	$ (87,921,999)	$ (18,404,640)	$ (66,748,649)
NON-FINANCIAL ASSETS				
Total tangible capital assets	$ 39,959,946	$ 103,704,302	$ 39,727,697	$ 87,578,307
Prepaid expenses	$ 1,069,433	494,771	245,885	486,152
Other non-financial assets	$ 6,872	-	-	179,019
Total non-financial assets	$ 41,036,251	$ 104,199,073	$ 39,973,582	$ 88,243,478
Accumulated surplus	$ 10,106,692	$ 16,277,074	$ 21,568,942	$ 21,494,829
Accumulated surplus / (deficit) is comprised of:				
Unrestricted surplus	$ 400,564	$ 943,768	$ (667,604)	$ -
Total operating reserves	4,128,281	4,238,080	8,529,440	3,490,257
Accumulated Surplus from Operations	$ 4,528,845	$ 5,181,848	$ 7,861,836	$ 3,490,257
Investment in tangible capital assets	5,083,789	6,812,675	8,980,490	11,983,037
Total capital reserves*	407,800	4,282,551	4,726,616	5,704,959
Endowments	86,258	-	-	-
Accumulated operating surplus (deficit)	$ 10,106,692	$ 16,277,074	$ 21,568,942	$ 21,178,253
Accumulated remeasurement gains (losses)	-	-	-	316,576
	$ 10,106,692	$ 16,277,074	$ 21,568,942	$ 21,494,829

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Unaudited Summary of Statements of Financial Position and Accumulated Surplus

As at August 31, 2016

(in dollars)

	Pembina Hills Regional Div. # 7	Prairie Land Regional Div. # 25	Prairie Rose School Div. # 8	Red Deer Catholic Regional Div. # 39
FINANCIAL ASSETS				
Cash and cash equivalents	$ 5,431,207	$ 1,819,327	$ 9,294,004	$ 18,911,438
Accounts receivable (net after allowances)	5,862,041	259,372	676,444	12,688,933
Portfolio investments	-	5,256,125	-	309,345
Other financial assets	-	-	-	-
Total financial assets	$ 11,293,249	$ 7,334,824	$ 9,970,448	$ 31,909,716
LIABILITIES				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	2,294,507	897,221	2,379,159	7,796,740
Deferred revenue	31,013,305	20,501,406	30,904,197	103,932,193
Employee future benefits liabilities	-	71,300	-	1,543,630
Liability for contaminated sites	-	-	-	-
Other liabilities	-	-	-	-
Debt				
Supported: Debentures and other supported debt	134,294	-	270,085	60,833
Unsupported: Debentures and capital loans	-	-	-	2,909,000
Mortgages	-	-	-	-
Capital Leases	-	-	-	-
Total liabilities	$ 33,442,106	$ 21,469,927	$ 33,553,441	$ 116,242,396
Net financial assets (debt)	$ (22,148,857)	$ (14,135,103)	$ (23,582,993)	$ (84,332,680)
NON-FINANCIAL ASSETS				
Total tangible capital assets	$ 34,541,987	$ 23,274,477	$ 31,188,656	$ 109,088,535
Prepaid expenses	233,610	254,076	648,715	806,847
Other non-financial assets	407,661	-	-	165,160
Total non-financial assets	$ 35,183,258	$ 23,528,553	$ 31,837,371	$ 110,060,542
Accumulated surplus	$ 13,034,401	$ 9,393,450	$ 8,254,377	$ 25,727,862
Accumulated surplus / (deficit) is comprised of:				
Unrestricted surplus	$ 903,066	$ 350,000	$ 1,969,684	$ -
Total operating reserves	6,376,807	2,908,478	1,580,888	12,357,472
Accumulated Surplus from Operations	$ 7,279,873	$ 3,258,478	$ 3,550,571	$ 12,357,472
Investment in tangible capital assets	4,940,161	4,246,111	4,264,125	5,915,987
Total capital reserves*	814,368	1,888,861	439,681	7,374,828
Endowments	-	-	-	-
Accumulated operating surplus (deficit)	$ 13,034,401	$ 9,393,450	$ 8,254,377	$ 25,648,287
Accumulated remeasurement gains (losses)	-	-	-	79,575
	$ 13,034,401	$ 9,393,450	$ 8,254,377	$ 25,727,862

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Unaudited Summary of Statements of Financial Position and Accumulated Surplus

As at August 31, 2016

(in dollars)

	Red Deer Public School Dist. # 104	Rocky View School Div. # 41	St. Albert Public School Dist. # 5565	St. Paul Education Regional Div. # 1
FINANCIAL ASSETS				
Cash and cash equivalents	$ 8,808,347	$ 36,669,856	$ 16,080,218	$ 6,458,609
Accounts receivable (net after allowances)	4,179,353	2,753,063	2,234,769	1,270,373
Portfolio investments	342,798	19,143,945	-	-
Other financial assets	-	204,593	-	-
Total financial assets	$ 13,330,498	$ 58,771,457	$ 18,314,987	$ 7,728,982
LIABILITIES				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	3,238,114	29,544,788	3,977,323	2,023,862
Deferred revenue	85,594,339	280,333,952	48,681,746	65,294,804
Employee future benefits liabilities	777,000	-	-	-
Liability for contaminated sites	-	-	-	-
Other liabilities	55,866	-	-	-
Debt				
Supported: Debentures and other supported debt	-	-	645,788	40,696
Unsupported: Debentures and capital loans	-	2,573,499	-	-
Mortgages	-	-	-	-
Capital Leases	-	-	-	-
Total liabilities	$ 89,665,319	$ 312,452,239	$ 53,304,857	$ 67,359,362
Net financial assets (debt)	$ (76,334,821)	$ (253,680,782)	$ (34,989,870)	$ (59,630,380)
NON-FINANCIAL ASSETS				
Total tangible capital assets	$ 87,592,591	$ 301,151,682	$ 51,405,916	$ 68,656,912
Prepaid expenses	471,901	1,168,217	241,875	548,471
Other non-financial assets	588,022	-	-	-
Total non-financial assets	$ 88,652,514	$ 302,319,899	$ 51,647,791	$ 69,205,383
Accumulated surplus	$ 12,317,693	$ 48,639,117	$ 16,657,921	$ 9,575,003
Accumulated surplus / (deficit) is comprised of:				
Unrestricted surplus	$ 2,697,775	$ -	$ 53,811	$ 500,000
Total operating reserves	2,330,327	14,890,709	7,443,826	4,082,727
Accumulated Surplus from Operations	$ 5,028,102	$ 14,890,709	$ 7,497,637	$ 4,582,727
Investment in tangible capital assets	7,010,273	27,635,835	5,554,496	4,956,035
Total capital reserves*	153,155	5,891,621	3,605,788	36,241
Endowments	126,163	106,952	-	-
Accumulated operating surplus (deficit)	$ 12,317,693	$ 48,525,117	$ 16,657,921	$ 9,575,003
Accumulated remeasurement gains (losses)	-	114,000	-	-
	$ 12,317,693	$ 48,639,117	$ 16,657,921	$ 9,575,003

*Capital reserves are funds set aside by the board to meet future capital expenditures. Once the capital reserves are established, the funds cannot be spent on operating purposes without prior ministerial approval.

Unaudited Summary of Statements of Financial Position and Accumulated Surplus

As at August 31, 2016

(in dollars)

	St. Thomas Aquinas Roman Catholic Sep. Regional Div. # 38	Sturgeon School Div. # 24	Suzuki Charter School Society	The Southern Francophone Education Region # 4
FINANCIAL ASSETS				
Cash and cash equivalents	$ 5,409,710	$ 8,747,254	$ 538,169	$ 3,936,718
Accounts receivable (net after allowances)	345,709	477,645	27,815	2,768,934
Portfolio investments	-	-	282,365	3,807,895
Other financial assets	-	26,275	-	-
Total financial assets	$ 5,755,419	$ 9,251,174	$ 848,349	$ 10,513,547
LIABILITIES				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	792,034	1,870,100	90,717	760,320
Deferred revenue	58,756,603	34,822,225	545,231	66,972,727
Employee future benefits liabilities	-	-	-	-
Liability for contaminated sites	-	-	-	-
Other liabilities	-	-	-	-
Debt				
Supported: Debentures and other supported debt	156,474	7,938	-	-
Unsupported: Debentures and capital loans	327,092	-	-	-
Mortgages	-	-	-	-
Capital Leases	-	-	-	-
Total liabilities	$ 60,032,203	$ 36,700,263	$ 635,948	$ 67,733,047
Net financial assets (debt)	$ (54,276,784)	$ (27,449,089)	$ 212,401	$ (57,219,500)
NON-FINANCIAL ASSETS				
Total tangible capital assets	$ 61,158,689	$ 36,082,762	$ 556,788	$ 64,140,965
Prepaid expenses	438,039	315,809	28,698	298,320
Other non-financial assets	100,151	-	-	-
Total non-financial assets	$ 61,696,879	$ 36,398,571	$ 585,486	$ 64,439,285
Accumulated surplus	$ 7,420,095	$ 8,949,482	$ 797,887	$ 7,219,785
Accumulated surplus / (deficit) is comprised of:				
Unrestricted surplus	$ 719,464	$ 987,302	$ 619,975	$ 4,751,184
Total operating reserves	2,216,785	1,634,785	91,926	2,096,191
Accumulated Surplus from Operations	$ 2,936,249	$ 2,622,087	$ 711,901	$ 6,847,375
Investment in tangible capital assets	3,883,846	2,616,941	85,986	340,137
Total capital reserves*	600,000	3,710,454	-	32,273
Endowments	-	-	-	-
Accumulated operating surplus (deficit)	$ 7,420,095	$ 8,949,482	$ 797,887	$ 7,219,785
Accumulated remeasurement gains (losses)	-	-	-	-
	$ 7,420,095	$ 8,949,482	$ 797,887	$ 7,219,785

*Capital reserves are funds set aside by the board to meet future capital expenditures. Once the capital reserves are established, the funds cannot be spent on operating purposes without prior ministerial approval.

Unaudited Summary of Statements of Financial Position and Accumulated Surplus

As at August 31, 2016

	(in dollars)			
	Valhalla School Foundation	Westmount Charter School Society	Westwind School Div. # 74	Wetaskiwin Regional Div. # 11
FINANCIAL ASSETS				
Cash and cash equivalents	$ 101,872	$ 1,492,897	$ 3,752,481	$ 6,281,490
Accounts receivable (net after allowances)	12,182	408,513	2,747,760	4,330,483
Portfolio investments	-	45,000	1,483,763	-
Other financial assets	-	-	-	-
Total financial assets	$ 114,054	$ 1,946,410	$ 7,984,004	$ 10,611,973
LIABILITIES				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	27,410	550,148	1,830,054	3,526,496
Deferred revenue	437,704	3,102,186	53,768,540	53,596,638
Employee future benefits liabilities	-	-	129,479	165,894
Liability for contaminated sites	-	-	-	-
Other liabilities	-	-	-	-
Debt				
Supported: Debentures and other supported debt	-	-	205,200	307,737
Unsupported: Debentures and capital loans	117,529	-	-	-
Mortgages	-	-	-	-
Capital Leases	-	-	-	-
Total liabilities	$ 582,643	$ 3,652,334	$ 55,933,273	$ 57,596,765
Net financial assets (debt)	$ (468,589)	$ (1,705,924)	$ (47,949,269)	$ (46,984,792)
NON-FINANCIAL ASSETS				
Total tangible capital assets	$ 633,774	$ 2,893,503	$ 57,027,294	$ 53,691,064
Prepaid expenses	31,066	126,786	77,759	429,007
Other non-financial assets	-	-	-	314,237
Total non-financial assets	$ 664,840	$ 3,020,289	$ 57,105,053	$ 54,434,308
Accumulated surplus	$ 196,250	$ 1,314,365	$ 9,155,785	$ 7,449,515
Accumulated surplus / (deficit) is comprised of:				
Unrestricted surplus	$ 51,759	$ 483,845	$ 453,196	$ -
Total operating reserves	-	78,248	880,909	2,331,700
Accumulated Surplus from Operations	$ 51,759	$ 562,093	$ 1,334,105	$ 2,331,700
Investment in tangible capital assets	144,492	102,272	5,843,312	4,102,067
Total capital reserves*	-	650,000	1,793,520	931,940
Endowments	-	-	184,848	83,808
Accumulated operating surplus (deficit)	$ 196,250	$ 1,314,365	$ 9,155,785	$ 7,449,515
Accumulated remeasurement gains (losses)	-	-	-	-
	$ 196,250	$ 1,314,365	$ 9,155,785	$ 7,449,515

*Capital reserves are funds set aside by the board to meet future capital expenditures. Once the capital reserves are established, the funds cannot be spent on operating purposes without prior ministerial approval.

Unaudited Summary of Statements of Financial Position and Accumulated Surplus

As at August 31, 2016

	(in dollars)	
	Wild Rose School Div. # 66	Wolf Creek School Div. # 72
FINANCIAL ASSETS		
Cash and cash equivalents	$ 5,334,452	$ 9,724,131
Accounts receivable (net after allowances)	1,788,130	1,094,807
Portfolio investments	-	2,265,162
Other financial assets	525	3,150
Total financial assets	$ 7,123,107	$ 13,087,250
LIABILITIES		
Bank indebtedness	$ -	$ -
Accounts payable and accrued liabilities	2,707,803	2,340,598
Deferred revenue	47,066,155	60,907,858
Employee future benefits liabilities	378,593	-
Liability for contaminated sites	-	-
Other liabilities	-	-
Debt		
Supported: Debentures and other supported debt	548,391	216,620
Unsupported: Debentures and capital loans	-	-
Mortgages	-	-
Capital Leases	-	-
Total liabilities	$ 50,700,942	$ 63,465,076
Net financial assets (debt)	$ (43,577,835)	$ (50,377,826)
NON-FINANCIAL ASSETS		
Total tangible capital assets	$ 52,892,598	$ 65,436,058
Prepaid expenses	487,979	416,706
Other non-financial assets	121,112	-
Total non-financial assets	$ 53,501,689	$ 65,852,764
Accumulated surplus	$ 9,923,854	$ 15,474,938
Accumulated surplus / (deficit) is comprised of:		
Unrestricted surplus	$ -	$ 3,702,789
Total operating reserves	2,859,966	724,518
Accumulated Surplus from Operations	$ 2,859,966	$ 4,427,307
Investment in tangible capital assets	6,684,458	7,957,366
Total capital reserves*	379,430	2,892,460
Endowments	-	197,805
Accumulated operating surplus (deficit)	$ 9,923,854	$ 15,474,938
Accumulated remeasurement gains (losses)	-	-
	$ 9,923,854	$ 15,474,938

*Capital reserves are funds set aside by the board to meet future capital expenditures. Once the capital reserves are established, the funds cannot be spent on operating purposes without prior ministerial approval.

Unaudited Summary of Statements of Financial Position and Accumulated Surplus

As at August 31, 2016

	(in dollars)	
	2016 Actual Totals	2015 Actual Totals (As restated)
FINANCIAL ASSETS		
Cash and cash equivalents	$ 1,160,272,860	$ 1,284,322,094
Accounts receivable (net after allowances)	304,167,626	197,110,444
Portfolio investments	252,372,953	240,948,601
Other financial assets	2,224,129	2,154,742
Total financial assets	$ 1,719,037,568	$ 1,724,535,881
LIABILITIES		
Bank indebtedness	$ -	$ -
Accounts payable and accrued liabilities	499,259,501	393,750,195
Deferred revenue	6,303,533,095	5,360,813,813
Employee future benefits liabilities	56,510,411	56,869,000
Liability for contaminated sites	-	-
Other liabilities	2,485,679	4,092,360
Debt		
Supported: Debentures and other supported debt	17,158,737	27,082,433
Unsupported: Debentures and capital loans	24,791,639	23,586,964
Mortgages	419,103	493,460
Capital Leases	23,981,926	21,507,850
Total liabilities	$ 6,928,140,091	$ 5,888,196,075
Net financial assets (debt)	$ (5,209,102,523)	$ (4,163,660,194)
NON-FINANCIAL ASSETS		
Total tangible capital assets	$ 6,574,929,620	$ 5,466,773,025
Prepaid expenses	44,394,910	37,396,559
Other non-financial assets	12,324,991	9,082,310
Total non-financial assets	$ 6,631,649,521	$ 5,513,251,894
Accumulated surplus	$ 1,422,546,998	$ 1,349,591,700
Accumulated surplus / (deficit) is comprised of:		
Unrestricted surplus	$ 63,561,995	$ 69,988,180
Total operating reserves	468,541,832	439,116,776
Accumulated Surplus from Operations	$ 532,103,827	$ 509,104,956
Investment in tangible capital assets	646,367,786	623,913,596
Total capital reserves*	232,158,867	199,341,011
Endowments	7,759,679	7,360,337
Accumulated operating surplus (deficit)	$ 1,418,390,159	$ 1,339,719,900
Accumulated remeasurement gains (losses)	4,156,839	9,871,800
	$ 1,422,546,998	$ 1,349,591,700

*Capital reserves are funds set aside by the board to meet future capital expenditures. Once the capital reserves are established, the funds cannot be spent on operating purposes without prior ministerial approval.

Unaudited Summary of Statements of Operations and Changes in Financial Position

For the year ended August 31, 2016

(in dollars)

	Almadina School Society	Aspen View Public School Div. # 78	Aurora School Ltd.	Battle River Regional Div. # 31
REVENUES				
Alberta Education	$ 11,063,461	$ 37,900,498	$ 6,792,728	$ 78,338,110
Other - Government of Alberta	-	168,012	-	441,065
Federal Government and First Nations	-	2,327,330	-	16,421
Other Alberta school authorities	-	-	-	-
Out of province authorities	-	-	-	-
Alberta Municipalities-special tax levies	-	-	-	-
Property Taxes	-	-	-	-
Fees	270,859	766,660	357,921	1,616,050
Other sales and services	-	724,009	9,880	1,398,078
Investment income	15,140	101,930	67,588	128,386
Gifts and donations	355	50,442	4,768	282,057
Rentals of facilities	-	57,316	39,093	21,150
Fundraising	30,371	634,110	59,137	1,328,332
Gains on disposal of capital assets	-	39,577	-	15,980
Other revenue	6,214	553,874	-	-
Total revenues	$ 11,386,400	$ 43,323,758	$ 7,331,115	$ 83,585,629
EXPENSES				
Instruction - ECS	$ 518,192	$ 1,130,924	$ 337,683	$ 3,600,194
Instruction - Grades 1 - 12	8,518,884	30,282,796	4,557,162	59,384,649
Plant Operations and Maintenance	523,263	4,665,319	1,211,655	10,524,302
Transportation	918,911	3,841,661	581,080	5,458,972
Board and system administration	467,510	2,010,845	332,880	2,789,974
External Services	-	2,061,771	-	1,267,698
Total expenses	$ 10,946,760	$ 43,993,316	$ 7,020,460	$ 83,025,789
Operating surplus (deficit)	$ 439,640	$ (669,558)	$ 310,655	$ 559,840
Changes in Financial Position:				
Total cash flows from operating transactions	$ 624,026	$ (271,418)	$ 3,409,468	$ 8,940,772
Total cash flows from capital transactions	(133,018)	(1,252,152)	(3,605,966)	(10,093,151)
Total cash flows from investing transactions	(575,590)	(4,618,152)	-	(8,001,559)
Total cash flows from financing transactions	-	-	-	(368,019)
Increase (decrease) in cash and cash equivalents	$ (84,582)	$ (6,141,722)	$ (196,498)	$ (9,521,957)
Cash and cash equivalents, at beginning of the year	571,782	7,797,724	5,774,517	15,919,646
Cash and cash equivalents, at end of the year	$ 487,200	$ 1,656,002	$ 5,578,019	$ 6,397,689
Alberta Education Funded Student Enrolment*	1,041	2,626	647	6,187

*Early Childhood Services (ECS) children are counted as ½ of full time equivalent enrolment.

Unaudited Summary of Statements of Operations and Changes in Financial Position

For the year ended August 31, 2016

(in dollars)

	Black Gold Regional Div. # 18	Boyle Street Education Centre	Buffalo Trail Public Schools Regional Div. # 28	Calgary Arts Academy Society
REVENUES				
Alberta Education	$ 114,367,958	$ 3,502,674	$ 57,177,964	$ 4,731,956
Other - Government of Alberta	396,490	2,125	411,264	-
Federal Government and First Nations	5,536	-	3,910	-
Other Alberta school authorities	29,642	-	56,384	-
Out of province authorities	-	-	-	-
Alberta Municipalities-special tax levies	-	-	-	-
Property Taxes	-	-	-	-
Fees	2,605,284	-	759,250	384,963
Other sales and services	2,069,377	19,697	336,864	102,042
Investment income	289,045	23,322	87,686	4,822
Gifts and donations	411,308	8,500	119,372	1,613
Rentals of facilities	122,690	-	19,597	220
Fundraising	825,474	-	1,430,010	1,983
Gains on disposal of capital assets	5,917	-	13,247	950
Other revenue	54,959	10,897	-	19,919
Total revenues	$ 121,183,680	$ 3,567,215	$ 60,415,548	$ 5,248,468
EXPENSES				
Instruction - ECS	$ 8,422,546	$ -	$ 1,330,982	$ 196,884
Instruction - Grades 1 - 12	88,781,397	2,307,702	42,680,294	3,792,574
Plant Operations and Maintenance	15,805,571	1,036,622	8,251,132	419,964
Transportation	4,451,248	29,981	5,574,920	367,058
Board and system administration	3,849,031	179,517	2,054,996	255,102
External Services	480,371	37,022	674,123	-
Total expenses	$ 121,790,164	$ 3,590,844	$ 60,566,447	$ 5,031,582
Operating surplus (deficit)	$ (606,484)	$ (23,629)	$ (150,899)	$ 216,886
Changes in Financial Position:				
Total cash flows from operating transactions	$ 6,591,489	$ 219,302	$ 1,449,299	$ 1,127,437
Total cash flows from capital transactions	(8,907,099)	(20,466)	(7,385,993)	(959,959)
Total cash flows from investing transactions	(2,000,000)	361,713	-	(303,425)
Total cash flows from financing transactions	-	-	(381,433)	-
Increase (decrease) in cash and cash equivalents	$ (4,315,610)	$ 560,549	$ (6,318,127)	$ (135,947)
Cash and cash equivalents, at beginning of the year	9,051,159	338,406	12,992,261	795,382
Cash and cash equivalents, at end of the year	$ 4,735,549	$ 898,955	$ 6,674,134	$ 659,435
Alberta Education Funded Student Enrolment*	10,008	142	4,090	504

*Early Childhood Services (ECS) children are counted as ½ of full time equivalent enrolment.

Unaudited Summary of Statements of Operations and Changes in Financial Position

For the year ended August 31, 2016

(in dollars)

	Calgary Girls' School Society	Calgary Roman Catholic Sep. School Dist. # 1	Calgary School Dist. # 19	Canadian Rockies Regional Div. # 12
REVENUES				
Alberta Education	$ 5,582,119	$ 459,668,753	$ 1,208,794,000	$ 22,780,673
Other - Government of Alberta	-	507,597	733,000	739,065
Federal Government and First Nations	-	1,290,904	2,987,000	3,385,228
Other Alberta school authorities	-	210,293	648,000	-
Out of province authorities	-	-	-	-
Alberta Municipalities-special tax levies	-	-	-	-
Property Taxes	-	92,966,500	-	-
Fees	1,010,481	11,634,559	49,876,000	1,642,091
Other sales and services	-	6,812,236	27,272,000	597,746
Investment income	50,998	1,106,294	12,146,000	31,124
Gifts and donations	17,170	2,617,971	8,740,000	524,181
Rentals of facilities	-	2,108,259	6,867,000	150,416
Fundraising	97,766	2,998,346	7,166,000	287,208
Gains on disposal of capital assets	-	52,405	44,000	7,742
Other revenue	-	10,192	426,000	-
Total revenues	$ 6,758,534	$ 581,984,309	$ 1,325,699,000	$ 30,145,474
EXPENSES				
Instruction - ECS	$ -	$ 21,538,183	$ 49,003,000	$ 1,124,190
Instruction - Grades 1 - 12	5,374,846	452,099,715	988,983,000	20,368,356
Plant Operations and Maintenance	608,139	72,245,923	167,923,000	4,034,331
Transportation	687,367	16,692,945	48,447,000	1,129,572
Board and system administration	318,529	17,864,102	33,548,000	1,468,319
External Services	-	2,128,770	23,234,000	1,215,469
Total expenses	$ 6,988,881	$ 582,569,638	$ 1,311,138,000	$ 29,340,237
Operating surplus (deficit)	$ (230,347)	$ (585,329)	$ 14,561,000	$ 805,237
Changes in Financial Position:				
Total cash flows from operating transactions	$ (253,091)	$ 71,593,697	$ 265,918,000	$ 3,475,500
Total cash flows from capital transactions	(17,182)	(92,572,742)	(319,511,000)	(3,734,973)
Total cash flows from investing transactions	87,433	-	4,139,000	-
Total cash flows from financing transactions	(108,308)	(221,307)	2,094,000	(515,063)
Increase (decrease) in cash and cash equivalents	$ (291,148)	$ (21,200,352)	$ (47,360,000)	$ (774,536)
Cash and cash equivalents, at beginning of the year	564,059	98,692,817	231,853,000	6,736,981
Cash and cash equivalents, at end of the year	$ 272,911	$ 77,492,465	$ 184,493,000	$ 5,962,445
Alberta Education Funded Student Enrolment*	588	51,628	110,069	1,837

*Early Childhood Services (ECS) children are counted as ½ of full time equivalent enrolment

Unaudited Summary of Statements of Operations and Changes in Financial Position

For the year ended August 31, 2016

(in dollars)

	CAPE-Centre for Academic and Personal Excellence Institute	Chinook's Edge School Div. # 73	Christ the Redeemer Catholic Sep. Regional Div. # 3	Clearview School Div. # 71
REVENUES				
Alberta Education	$ 2,363,972	$ 120,105,462	$ 94,679,846	$ 31,709,101
Other - Government of Alberta	28,330	1,015,560	664,465	477,064
Federal Government and First Nations	-	242,521	15,746	-
Other Alberta school authorities	-	169,975	676,505	11,458
Out of province authorities	-	-	-	-
Alberta Municipalities-special tax levies	-	344,197	-	-
Property Taxes	-	-	6,540,193	-
Fees	147,086	2,536,945	1,858,822	792,848
Other sales and services	46,898	1,707,628	79,992	432,125
Investment income	65	127,265	99,968	47,094
Gifts and donations	18,921	450,483	731,755	135,778
Rentals of facilities	-	241,178	38,658	10,886
Fundraising	3,637	1,037,452	384,055	239,560
Gains on disposal of capital assets	-	628,210	660,793	18,781
Other revenue	24,969	135,903	4,389,406	409,304
Total revenues	$ 2,633,878	$ 128,742,779	$ 110,820,204	$ 34,283,999
EXPENSES				
Instruction - ECS	$ 139,964	$ 6,694,089	$ 2,578,936	$ 2,097,483
Instruction - Grades 1 - 12	1,963,587	93,047,617	83,745,718	22,058,444
Plant Operations and Maintenance	203,633	15,429,230	13,104,717	4,644,552
Transportation	116,002	6,713,374	4,724,333	3,213,332
Board and system administration	202,887	4,363,606	1,981,657	1,459,836
External Services	82,205	2,295,650	-	242,346
Total expenses	$ 2,708,279	$ 128,543,566	$ 106,135,361	$ 33,715,993
Operating surplus (deficit)	$ (74,401)	$ 199,213	$ 4,684,843	$ 568,006
Changes in Financial Position:				
Total cash flows from operating transactions	$ 135,285	$ 12,758,238	$ 5,221,281	$ 997,402
Total cash flows from capital transactions	-	(12,847,280)	(3,358,564)	(768,711)
Total cash flows from investing transactions	(123,361)	(458,126)	(374,250)	(299)
Total cash flows from financing transactions	(4,023)	-	(863,476)	(179,976)
Increase (decrease) in cash and cash equivalents	$ 7,901	$ (547,168)	$ 624,991	$ 48,416
Cash and cash equivalents, at beginning of the year	52,938	10,075,267	9,135,503	3,422,308
Cash and cash equivalents, at end of the year	$ 60,840	$ 9,528,099	$ 9,760,494	$ 3,470,724
Alberta Education Funded Student Enrolment*	203	10,404	9,527	2,266

*Early Childhood Services (ECS) children are counted as ½ of full time equivalent enrolment.

Unaudited Summary of Statements of Operations and Changes in Financial Position

For the year ended August 31, 2016

(in dollars)

	Connect Charter School Society	East Central Alberta Catholic Sep. Schools Regional Div. # 16	East Central Francophone Education Region # 3	Edmonton Catholic Sep. School Dist. # 7
REVENUES				
Alberta Education	$ 5,536,306	$ 21,981,109	$ 14,969,380	$ 442,474,675
Other - Government of Alberta	-	98,472	-	411,299
Federal Government and First Nations	-	-	-	7,422,241
Other Alberta school authorities	-	133,694	46,304	119,167
Out of province authorities	-	-	4,902	-
Alberta Municipalities-special tax levies	-	-	-	-
Property Taxes	-	1,306,281	-	-
Fees	781,569	386,150	194,290	17,903,556
Other sales and services	161,882	166,969	283,955	8,078,151
Investment income	11,125	136,847	9,300	713,561
Gifts and donations	47,711	36,591	46,369	5,042,849
Rentals of facilities	10,485	19,425	26,505	2,378,249
Fundraising	83,497	202,074	156,161	520,253
Gains on disposal of capital assets	29,630	731	6,000	3,218,240
Other revenue	-	129,759	-	-
Total revenues	$ 6,662,205	$ 24,598,102	$ 15,743,166	$ 488,282,241
EXPENSES				
Instruction - ECS	$ -	$ 836,785	$ 1,046,461	$ 40,639,490
Instruction - Grades 1 - 12	5,247,253	18,227,341	8,955,447	345,158,176
Plant Operations and Maintenance	455,179	2,827,795	2,626,915	59,968,277
Transportation	531,783	336,799	1,401,645	19,628,112
Board and system administration	346,894	1,224,271	876,707	13,901,588
External Services	-	149,167	982,639	6,794,259
Total expenses	$ 6,581,109	$ 23,602,158	$ 15,889,814	$ 486,089,902
Operating surplus (deficit)	$ 81,096	$ 995,944	$ (146,648)	$ 2,192,339
Changes in Financial Position:				
Total cash flows from operating transactions	$ 247,560	$ 1,564,538	$ (902,239)	$ (4,074,090)
Total cash flows from capital transactions	(181,727)	(725,660)	(175,689)	(18,230,792)
Total cash flows from investing transactions	90,000	3,543,226	-	(10,000,000)
Total cash flows from financing transactions	-	-	(74,357)	(223,796)
Increase (decrease) in cash and cash equivalents	$ 155,833	$ 4,382,104	$ (1,152,285)	$ (32,528,678)
Cash and cash equivalents, at beginning of the year	384,395	6,753,961	1,658,266	90,630,094
Cash and cash equivalents, at end of the year	$ 540,228	$ 11,136,065	$ 505,981	$ 58,101,416
Alberta Education Funded Student Enrolment*	606	2,185	759	37,355

*Early Childhood Services (ECS) children are counted as ½ of full time equivalent enrolment.

Unaudited Summary of Statements of Operations and Changes in Financial Position

For the year ended August 31, 2016

(in dollars)

	Edmonton School Dist. # 7	Elk Island Catholic Sep. Regional Div. # 41	Elk Island Public Schools Regional Div. # 14	Evergreen Catholic Sep. Regional Div. # 2
REVENUES				
Alberta Education	$ 999,312,051	$ 57,639,396	$ 182,553,611	$ 36,345,775
Other - Government of Alberta	4,000,245	13,456	1,062,952	132,711
Federal Government and First Nations	2,362,433	-	-	39,566
Other Alberta school authorities	930,877	-	157,031	53,259
Out of province authorities	-	-	-	-
Alberta Municipalities-special tax levies	-	-	-	-
Property Taxes	-	10,356,571	-	6,043,950
Fees	39,083,594	3,300,710	6,649,897	1,060,398
Other sales and services	15,922,867	1,484,128	3,454,286	584,272
Investment income	3,105,962	77,745	412,579	123,867
Gifts and donations	7,969,921	132,025	933,022	79,070
Rentals of facilities	4,148,259	212,232	283,609	-
Fundraising	1,998,332	293,732	516,373	158,766
Gains on disposal of capital assets	1	2,100	9,786	2,700
Other revenue	-	-	-	-
Total revenues	$ 1,078,834,542	$ 73,512,095	$ 196,033,146	$ 44,624,334
EXPENSES				
Instruction - ECS	$ 73,447,888	$ 4,053,868	$ 9,766,462	$ 2,106,065
Instruction - Grades 1 - 12	735,375,646	52,957,337	143,375,179	33,216,098
Plant Operations and Maintenance	144,973,812	9,428,424	23,283,695	6,601,686
Transportation	38,807,077	3,560,022	10,307,853	334,927
Board and system administration	33,628,317	2,369,687	6,497,488	1,723,279
External Services	19,198,030	705,214	1,129,054	129,222
Total expenses	$ 1,045,430,770	$ 73,074,552	$ 194,359,731	$ 44,111,277
Operating surplus (deficit)	$ 33,403,772	$ 437,543	$ 1,673,415	$ 513,057
Changes in Financial Position:				
Total cash flows from operating transactions	$ 141,768,753	$ 10,272,247	$ 7,979,830	$ 3,673,493
Total cash flows from capital transactions	(93,323,967)	(12,674,306)	(3,946,924)	(7,231,391)
Total cash flows from investing transactions	-	-	707,765	(73,616)
Total cash flows from financing transactions	(579,467)	3,691,460	(1,617,933)	(270,046)
Increase (decrease) in cash and cash equivalents	$ 47,865,319	$ 1,289,401	$ 3,122,738	$ (3,901,560)
Cash and cash equivalents, at beginning of the year	239,064,306	7,480,874	15,092,792	9,165,859
Cash and cash equivalents, at end of the year	$ 286,929,625	$ 8,770,275	$ 18,215,530	$ 5,264,299
Alberta Education Funded Student Enrolment*	87,144	5,907	16,142	3,763

*Early Childhood Services (ECS) children are counted as ½ of full time equivalent enrolment

Unaudited Summary of Statements of Operations and Changes in Financial Position

For the year ended August 31, 2016

(in dollars)

	FFCA Charter School Society	Foothills School Div. # 38	Fort McMurray Public School Dist. # 2833	Fort McMurray Roman Catholic Sep. School Dist. # 32
REVENUES				
Alberta Education	$ 31,750,028	$ 88,426,588	$ 77,076,964	$ 77,291,244
Other - Government of Alberta	75,468	424,984	994,688	892,415
Federal Government and First Nations	-	432,664	87,471	855,250
Other Alberta school authorities	464,165	-	107,216	-
Out of province authorities	-	-	-	-
Alberta Municipalities-special tax levies	-	-	-	-
Property Taxes	-	-	-	1,514,185
Fees	3,046,212	3,042,136	2,810,084	1,557,482
Other sales and services	461,219	207,127	592,361	1,725,348
Investment income	140,439	296,950	177,131	186,196
Gifts and donations	54,692	178,632	418,614	1,067,679
Rentals of facilities	24,799	140,046	989,111	383,286
Fundraising	254,029	1,359,484	398,723	394,732
Gains on disposal of capital assets	1,241	14,990	200	-
Other revenue	-	2,309,208	41,371	353,768
Total revenues	$ 36,272,292	$ 96,832,809	$ 83,693,934	$ 86,221,585
EXPENSES				
Instruction - ECS	$ 1,479,808	$ 3,451,033	$ 9,154,926	$ 7,355,867
Instruction - Grades 1 - 12	27,739,621	72,181,159	54,137,398	56,218,448
Plant Operations and Maintenance	2,822,939	13,003,230	14,250,827	9,581,843
Transportation	2,967,289	4,008,478	2,093,480	1,589,144
Board and system administration	1,255,893	3,252,953	2,985,503	2,520,985
External Services	-	-	-	2,111,975
Total expenses	$ 36,265,550	$ 95,896,853	$ 82,622,134	$ 79,378,262
Operating surplus (deficit)	$ 6,742	$ 935,956	$ 1,071,800	$ 6,843,323
Changes in Financial Position:				
Total cash flows from operating transactions	$ 676,344	$ 2,244,097	$ 5,199,768	$ 9,289,247
Total cash flows from capital transactions	(379,495)	(4,417,638)	(2,445,575)	(243,743)
Total cash flows from investing transactions	(69,404)	2,000,000	5,000,372	(1,225,001)
Total cash flows from financing transactions	(21,288)	739,769	-	(107,920)
Increase (decrease) in cash and cash equivalents	$ 206,157	$ 566,228	$ 7,754,565	$ 7,712,583
Cash and cash equivalents, at beginning of the year	2,377,296	18,687,133	18,011,659	27,845,818
Cash and cash equivalents, at end of the year	$ 2,583,453	$ 19,253,361	$ 25,766,224	$ 35,558,401
Alberta Education Funded Student Enrolment*	3,286	7,668	4,938	5,462

*Early Childhood Services (ECS) children are counted as ½ of full time equivalent enrolment.

Unaudited Summary of Statements of Operations and Changes in Financial Position

For the year ended August 31, 2016

	(in dollars)			
	Fort Vermilion School Div. # 52	Golden Hills School Div. # 75	Grande Prairie Roman Catholic Sep. School Dist. # 28	Grande Prairie School Dist. # 2357
REVENUES				
Alberta Education	$ 45,681,300	$ 72,484,148	$ 50,631,391	$ 89,730,553
Other - Government of Alberta	590,344	397,417	1,691	1,168,770
Federal Government and First Nations	5,614,806	1,360,709	-	18,412
Other Alberta school authorities	165,634	-	-	-
Out of province authorities	-	-	-	-
Alberta Municipalities-special tax levies	-	69,200	-	-
Property Taxes	-	-	4,745,765	-
Fees	210,183	4,974,999	1,608,498	2,611,213
Other sales and services	593,091	2,997,988	388,950	1,619,306
Investment income	74,318	237,906	189,092	70,539
Gifts and donations	4,770	172,163	71,340	110,502
Rentals of facilities	302,321	89,695	284,734	93,123
Fundraising	942,000	354,153	710,606	480,844
Gains on disposal of capital assets	21,327	9,502	-	3,257
Other revenue	-	164,769	115,445	-
Total revenues	$ 54,200,094	$ 83,312,649	$ 58,747,512	$ 95,906,519
EXPENSES				
Instruction - ECS	$ 1,718,312	$ 2,996,373	$ 2,888,868	$ 6,493,395
Instruction - Grades 1 - 12	39,125,734	60,042,669	39,007,421	68,657,090
Plant Operations and Maintenance	7,172,332	10,235,224	8,974,932	15,641,969
Transportation	3,285,951	4,011,784	2,151,868	2,289,121
Board and system administration	2,277,165	2,561,440	1,645,860	3,066,602
External Services	969,986	4,348,536	-	-
Total expenses	$ 54,549,480	$ 84,196,026	$ 54,668,949	$ 96,148,177
Operating surplus (deficit;	$ (349,386)	$ (883,377)	$ 4,078,563	$ (241,658)
Changes in Financial Position:				
Total cash flows from operating transactions	$ 2,718,336	$ 11,169,181	$ 37,737,907	$ 2,722,482
Total cash flows from capital transactions	(6,052,715)	(19,367,463)	(33,640,216)	(9,554,202)
Total cash flows from investing transactions	-	4,230,000	302,683	-
Total cash flows from financing transactions	(67,756)	(129,800)	(15,200)	(342,296)
Increase (decrease) in cash and cash equivalents	$ (3,402,135)	$ (4,098,082)	$ 4,385,174	$ (7,174,016)
Cash and cash equivalents, at beginning of the year	9,268,825	6,359,774	10,559,067	10,003,606
Cash and cash equivalents, at end of the year	$ 5,866,690	$ 2,261,692	$ 14,944,241	$ 2,829,590
Alberta Education Funded Student Enrolment*	2,680	6,062	4,377	7,486

*Early Childhood Services (ECS) children are counted as ½ of full time equivalent enrolment

Unaudited Summary of Statements of Operations and Changes in Financial Position

For the year ended August 31, 2016

(in dollars)

	Grande Yellowhead Public School Div. # 77	Grasslands Regional Div. # 6	Greater North Central Francophone Education Region # 2	Greater St. Albert Roman Catholic Sep. School Dist. # 734
REVENUES				
Alberta Education	$ 56,845,398	$ 45,083,349	$ 49,511,077	$ 56,188,805
Other - Government of Alberta	1,365,084	762,165	357,638	162,262
Federal Government and First Nations	16,328	642,640	1,324,433	170,802
Other Alberta school authorities	69,778	-	167,700	3,340
Out of province authorities	-	-	184,575	-
Alberta Municipalities-special tax levies	-	-	-	-
Property Taxes	-	-	-	8,020,225
Fees	1,202,360	541,517	655,160	3,174,879
Other sales and services	48,022	763,005	577,710	179,061
Investment income	151,085	120,293	72,878	55,964
Gifts and donations	17,093	371,586	227,817	150,467
Rentals of facilities	-	95,876	152,857	231,236
Fundraising	844,427	214,104	280,940	276,651
Gains on disposal of capital assets	-	16,317	-	8,500
Other revenue	134,903	-	-	1,746,713
Total revenues	$ 60,694,478	$ 48,610,852	$ 53,512,785	$ 70,368,905
EXPENSES				
Instruction - ECS	$ 2,306,069	$ 2,851,708	$ 3,495,814	$ 5,050,212
Instruction - Grades 1 - 12	44,741,554	33,578,077	33,387,603	51,375,633
Plant Operations and Maintenance	7,679,406	7,040,928	7,869,049	7,696,667
Transportation	4,419,254	2,431,079	5,492,688	2,879,236
Board and system administration	2,594,608	1,848,895	2,028,785	2,408,101
External Services	-	484,929	1,810,172	497,485
Total expenses	$ 61,740,890	$ 48,235,616	$ 54,084,111	$ 69,907,334
Operating surplus (deficit)	$ (1,046,412)	$ 375,236	$ (571,326)	$ 461,571
Changes in Financial Position:				
Total cash flows from operating transactions	$ 8,653,332	$ 1,475,998	$ 12,123,591	$ 1,519,889
Total cash flows from capital transactions	(14,495,890)	(905,896)	(12,712,543)	(605,715)
Total cash flows from investing transactions	4,000,010	-	-	-
Total cash flows from financing transactions	(22,413)	(429,775)	-	(797,016)
Increase (decrease) in cash and cash equivalents	$ (1,864,961)	$ 140,327	$ (588,952)	$ 117,158
Cash and cash equivalents, at beginning of the year	8,538,687	9,173,236	7,111,986	4,818,372
Cash and cash equivalents, at end of the year	$ 6,673,725	$ 9,313,563	$ 6,523,034	$ 4,935,530
Alberta Education Funded Student Enrolment*	4,470	3,453	3,088	5,583

*Early Childhood Services (ECS) children are counted as ½ of full time equivalent enrolment.

Unaudited Summary of Statements of Operations and Changes in Financial Position

For the year ended August 31, 2016

(in dollars)

	High Prairie School Div. # 48	Holy Family Catholic Regional Div. # 37	Holy Spirit Roman Catholic Sep. Regional Div. # 4	Horizon School Div. # 67
REVENUES				
Alberta Education	$ 42,787,857	$ 26,528,098	$ 54,655,092	$ 43,068,949
Other - Government of Alberta	116,025	345,166	80,900	281,976
Federal Government and First Nations	4,972,478	2,283,246	1,573,054	-
Other Alberta school authorities	511,632	75,074	-	25,217
Out of province authorities	-	-	-	-
Alberta Municipalities-special tax levies	-	-	-	-
Property Taxes	-	1,519,201	-	-
Fees	460,425	204,511	1,982,131	1,542,701
Other sales and services	584,661	234,713	320,021	1,040,007
Investment income	108,524	99,290	102,945	186,487
Gifts and donations	73,173	62,194	130,770	308,888
Rentals of facilities	42,489	28,945	67,879	11,704
Fundraising	526,332	125,537	135,106	344,867
Gains on disposal of capital assets	14,500	18,200	-	8,698
Other revenue	209,525	65,615	20,234	44,949
Total revenues	$ 50,407,621	$ 31,589,790	$ 59,068,132	$ 46,864,443
EXPENSES				
Instruction - ECS	$ 1,508,576	$ 1,158,404	$ 4,562,036	$ 1,843,764
Instruction - Grades 1 - 12	33,886,323	24,439,677	42,954,819	34,802,662
Plant Operations and Maintenance	5,807,763	3,739,515	6,450,663	6,105,618
Transportation	3,930,763	441,825	1,785,990	2,687,843
Board and system administration	2,194,586	1,368,273	2,162,547	2,090,738
External Services	1,793,477	427,560	-	506,268
Total expenses	$ 49,121,488	$ 31,575,254	$ 57,916,055	$ 48,036,893
Operating surplus (deficit)	$ 1,286,133	$ 14,536	$ 1,152,077	$ (1,172,450)
Changes in Financial Position:				
Total cash flows from operating transactions	$ 415,647	$ 812,411	$ 16,886,564	$ (2,696,224)
Total cash flows from capital transactions	(2,331,217)	(1,097,785)	(15,492,658)	(5,910,942)
Total cash flows from investing transactions	-	-	(1,209)	107,314
Total cash flows from financing transactions	-	(82,779)	(71,005)	5,526,924
Increase (decrease) in cash and cash equivalents	$ (1,915,570)	$ (368,153)	$ 1,321,692	$ (2,972,928)
Cash and cash equivalents, at beginning of the year	12,678,862	8,326,832	11,361,586	9,682,296
Cash and cash equivalents, at end of the year	$ 10,763,292	$ 7,958,679	$ 12,683,278	$ 6,709,368
Alberta Education Funded Student Enrolment*	2,700	1,896	4,497	3,404

*Early Childhood Services (ECS) children are counted as ½ of full time equivalent enrolment.

Unaudited Summary of Statements of Operations and Changes in Financial Position

For the year ended August 31, 2016

	(in dollars)			
	Lakeland Roman Catholic Sep. School Dist. # 150	Lethbridge School Dist. # 51	Living Waters Catholic Regional Div. # 42	Livingstone Range School Div. # 68
REVENUES				
Alberta Education	$ 25,905,467	$ 109,425,202	$ 25,941,454	$ 45,133,698
Other - Government of Alberta	-	519,963	65,058	20,775
Federal Government and First Nations	1,123,371	443,985	100,531	2,134,510
Other Alberta school authorities	-	-	-	-
Out of province authorities	-	-	-	-
Alberta Municipalities-special tax levies	-	-	-	-
Property Taxes	2,298,284	-	1,421,939	-
Fees	717,096	2,636,800	604,023	1,144,893
Other sales and services	537,838	696,780	67,821	565,203
Investment income	19,434	173,949	25,729	284,451
Gifts and donations	101,737	620,605	66,197	123,427
Rentals of facilities	74,602	34,704	3,920	58,713
Fundraising	142,881	2,482,034	374,500	532,783
Gains on disposal of capital assets	6,600	-	-	7,154
Other revenue	90,243	-	-	83,452
Total revenues	$ 31,017,553	$ 117,034,022	$ 28,671,172	$ 50,089,059
EXPENSES				
Instruction - ECS	$ 1,398,608	$ 6,843,288	$ 2,037,450	$ 1,381,941
Instruction - Grades 1 - 12	21,889,392	88,033,813	21,069,583	36,038,268
Plant Operations and Maintenance	4,023,779	12,853,689	4,128,202	6,820,216
Transportation	2,202,852	2,593,368	179,256	3,273,220
Board and system administration	1,215,307	3,561,515	1,654,013	1,929,148
External Services	407,200	257,647	-	-
Total expenses	$ 31,137,138	$ 114,143,320	$ 29,068,504	$ 49,442,793
Operating surplus (deficit)	$ (119,585)	$ 2,890,702	$ (397,332)	$ 646,266
Changes in Financial Position:				
Total cash flows from operating transactions	$ (267,608)	$ 27,233,031	$ 939,621	$ 459,179
Total cash flows from capital transactions	(1,274,839)	(26,347,471)	(765,818)	(13,680,179)
Total cash flows from investing transactions	-	(642)	-	(158,809)
Total cash flows from financing transactions	-	(196,773)	(224,160)	12,872,777
Increase (decrease) in cash and cash equivalents	$ (1,542,447)	$ 688,145	$ (50,357)	$ (507,032)
Cash and cash equivalents, at beginning of the year	3,339,693	18,528,542	2,937,897	9,562,057
Cash and cash equivalents, at end of the year	$ 1,797,246	$ 19,216,687	$ 2,887,540	$ 9,055,025
Alberta Education Funded Student Enrolment*	1,859	9,866	1,962	3,219

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*Early Childhood Services (ECS) children are counted as ½ of full time equivalent enrolment.

Unaudited Summary of Statements of Operations and Changes in Financial Position

For the year ended August 31, 2016

	(in dollars)			
	Medicine Hat Catholic Sep. Regional Div. # 20	Medicine Hat School Dist. # 76	Mother Earth's Children's Charter School Society	New Horizons Charter School Society
REVENUES				
Alberta Education	$ 25,586,270	$ 82,231,247	$ 757,093	$ 2,483,245
Other - Government of Alberta	315,904	861,724	-	-
Federal Government and First Nations	-	-	505,427	-
Other Alberta school authorities	155,601	138,158	-	4,673
Out of province authorities	-	-	-	-
Alberta Municipalities-special tax levies	-	-	-	-
Property Taxes	3,585,934	-	-	-
Fees	1,259,462	1,805,386	-	89,312
Other sales and services	326,686	2,058,819	22,912	1,170
Investment income	33,297	121,103	3,673	3,667
Gifts and donations	124,465	305,306	283,391	21,429
Rentals of facilities	21,974	74,730	-	18,213
Fundraising	392,564	542,875	-	10,346
Gains on disposal of capital assets	720	43,978	-	-
Other revenue	40,187	-	-	-
Total revenues	$ 31,843,064	$ 88,183,326	$ 1,572,496	$ 2,632,055
EXPENSES				
Instruction - ECS	$ 2,732,130	$ 10,667,366	$ 27,762	$ 119,019
Instruction - Grades 1 - 12	22,992,153	60,392,469	767,801	1,940,158
Plant Operations and Maintenance	3,723,533	9,768,111	423,373	253,522
Transportation	1,137,160	2,152,831	227,731	55,698
Board and system administration	1,499,992	2,739,544	178,761	211,155
External Services	815,758	1,659,499	-	14,306
Total expenses	$ 32,900,726	$ 87,379,820	$ 1,625,428	$ 2,593,858
Operating surplus (deficit;	$ (1,057,662)	$ 803,506	$ (52,932)	$ 38,197
Changes in Financial Position:				
Total cash flows from operating transactions	$ (64,647)	$ 20,810,716	$ 16,822	$ 60,657
Total cash flows from capital transactions	(339,021)	(25,795,722)	(107,930)	(12,727)
Total cash flows from investing transactions	-	(23,393)	-	69,876
Total cash flows from financing transactions	(31,748)	(111,168)	-	-
Increase (decrease) in cash and cash equivalents	$ (435,416)	$ (5,119,567)	$ (91,108)	$ 117,806
Cash and cash equivalents, at beginning of the year	3,716,754	25,121,837	165,691	86,126
Cash and cash equivalents, at end of the year	$ 3,281,338	$ 20,002,270	$ 74,583	$ 203,932
Alberta Education Funded Student Enrolment*	2,429	6,900	18	232

*Early Childhood Services (ECS) children are counted as ½ of full time equivalent enrolment

Unaudited Summary of Statements of Operations and Changes in Financial Position

For the year ended August 31, 2016

(in dollars)

	Northern Gateway Regional Div. # 10	Northern Lights School Div. # 69	Northland School Div. # 61	Northwest Francophone Education Region # 1
REVENUES				
Alberta Education	$ 57,605,584	$ 78,360,821	$ 38,432,269	$ 9,020,264
Other - Government of Alberta	3,059,599	840,832	443,728	-
Federal Government and First Nations	2,518,256	3,033,873	23,128,122	19,600
Other Alberta school authorities	-	17,237	-	-
Out of province authorities	-	-	-	-
Alberta Municipalities-special tax levies	-	-	-	-
Property Taxes	-	-	-	-
Fees	1,073,273	1,025,482	1,396	216,608
Other sales and services	1,059,046	1,586,408	1,197,114	-
Investment income	80,038	129,298	58,588	2,651
Gifts and donations	153,275	923,161	426,655	23,541
Rentals of facilities	114,403	201,279	878,196	12,586
Fundraising	547,394	1,300,635	353,416	139,099
Gains on disposal of capital assets	15,046	20,872	86,742	-
Other revenue	-	-	-	38,027
Total revenues	$ 66,225,914	$ 87,439,898	$ 65,006,226	$ 9,472,376
EXPENSES				
Instruction - ECS	$ 2,220,046	$ 4,355,339	$ 2,551,406	$ 741,307
Instruction - Grades 1 - 12	45,918,333	60,600,871	37,505,505	5,779,215
Plant Operations and Maintenance	9,245,307	11,306,145	11,086,770	1,523,773
Transportation	5,000,447	5,757,306	3,697,703	1,103,384
Board and system administration	2,771,506	2,996,841	3,530,316	470,761
External Services	444,672	917,405	5,694,419	-
Total expenses	$ 65,600,311	$ 85,933,907	$ 64,066,119	$ 9,618,440
Operating surplus (deficit)	$ 625,603	$ 1,505,991	$ 940,107	$ (146,064)
Changes in Financial Position:				
Total cash flows from operating transactions	$ 11,650,287	$ 16,610,099	$ (973,979)	$ 82,460
Total cash flows from capital transactions	(17,067,206)	(14,744,065)	(745,466)	(139,741)
Total cash flows from investing transactions	-	(15,019)	-	(2,048)
Total cash flows from financing transactions	(246,518)	(534,450)	-	-
Increase (decrease) in cash and cash equivalents	$ (5,663,437)	$ 1,316,565	$ (1,719,445)	$ (59,329)
Cash and cash equivalents, at beginning of the year	17,881,710	12,025,786	6,975,578	1,078,906
Cash and cash equivalents, at end of the year	$ 12,218,273	$ 13,342,351	$ 5,256,133	$ 1,019,577
Alberta Education Funded Student Enrolment*	4,508	5,641	1,444	427

*Early Childhood Services (ECS) children are counted as ½ of full time equivalent enrolment

Unaudited Summary of Statements of Operations and Changes in Financial Position

For the year ended August 31, 2016

(in dollars)

	Palliser Regional Div. # 26	Parkland School Div. # 70	Peace River School Div. # 10	Peace Wapiti School Div. # 76
REVENUES				
Alberta Education	$ 87,245,470	$ 117,786,650	$ 45,365,916	$ 74,588,073
Other - Government of Alberta	418,958	1,787	911,456	46,322
Federal Government and First Nations	445,561	1,757,327	298,097	2,371,414
Other Alberta school authorities	-	107,904	-	445,982
Out of province authorities	-	-	-	303,113
Alberta Municipalities-special tax levies	-	-	-	-
Property Taxes	-	-	-	-
Fees	2,221,359	2,892,910	217,934	931,549
Other sales and services	1,061,716	1,511,954	601,866	1,791,825
Investment income	87,012	171,001	283,460	205,584
Gifts and donations	95,487	1,195,734	133,158	336,658
Rentals of facilities	355,179	7,877	183,899	353,634
Fundraising	973,845	642,263	677,839	863,757
Gains on disposal of capital assets	39,024	-	35,421	52,920
Other revenue	844,495	-	405,305	-
Total revenues	$ 93,788,107	$ 126,075,407	$ 49,114,351	$ 82,290,831
EXPENSES				
Instruction - ECS	$ 4,451,785	$ 9,548,021	$ 691,169	$ 3,440,650
Instruction - Grades 1 - 12	71,051,147	85,965,513	35,725,569	58,913,756
Plant Operations and Maintenance	9,754,896	13,791,928	7,329,589	9,703,730
Transportation	3,913,288	10,648,021	5,549,380	6,965,749
Board and system administration	3,278,369	4,410,704	2,172,208	2,606,343
External Services	1,057,989	57,731	294,740	567,946
Total expenses	$ 93,507,474	$ 124,421,918	$ 51,762,655	$ 82,198,174
Operating surplus (deficit)	$ 280,633	$ 1,653,489	$ (2,648,304)	$ 92,657
Changes in Financial Position:				
Total cash flows from operating transactions	$ 1,927,551	$ 23,755,993	$ (664,541)	$ 6,699,784
Total cash flows from capital transactions	(3,343,842)	(21,460,088)	(1,374,858)	(6,142,841)
Total cash flows from investing transactions	(5,545)	-	-	(824,335)
Total cash flows from financing transactions	(206,717)	(15,370)	(255,363)	(205,900)
Increase (decrease) in cash and cash equivalents	$ (1,628,553)	$ 2,280,535	$ (2,294,762)	$ (473,292)
Cash and cash equivalents, at beginning of the year	9,182,721	11,646,225	17,004,095	5,193,256
Cash and cash equivalents, at end of the year	$ 7,554,168	$ 13,926,760	$ 14,709,333	$ 4,719,964
Alberta Education Funded Student Enrolment*	7,671	9,935	2,775	5,413

*Early Childhood Services (ECS) children are counted as ½ of full time equivalent enrolment.

Unaudited Summary of Statements of Operations and Changes in Financial Position

For the year ended August 31, 2016

(in dollars)	Pembina Hills Regional Div. # 7	Prairie Land Regional Div. # 25	Prairie Rose School Div. # 8	Red Deer Catholic Regional Div. # 39
REVENUES				
Alberta Education	$ 56,136,789	$ 23,593,461	$ 47,244,279	$ 82,737,931
Other - Government of Alberta	313,511	429,397	483,608	3,770,106
Federal Government and First Nations	18,648	-	241,758	91,297
Other Alberta school authorities	85,163	7,651	107,378	129,264
Out of province authorities	-	82,880	236,248	-
Alberta Municipalities-special tax levies	-	268,698	-	-
Property Taxes	-	-	-	7,816,265
Fees	915,081	147,441	621,505	1,916,661
Other sales and services	665,855	770,996	935,739	899,480
Investment income	196,046	99,011	87,726	215,413
Gifts and donations	38,723	79,558	144,822	95,136
Rentals of facilities	60,381	123,583	34,433	132,447
Fundraising	103,293	168,862	274,264	852,983
Gains on disposal of capital assets	41,335	2,003	109,987	58,452
Other revenue	156,182	-	239,574	773,701
Total revenues	$ 58,731,006	$ 25,773,541	$ 50,761,321	$ 99,489,136
EXPENSES				
Instruction - ECS	$ 3,180,553	$ 885,352	$ 1,996,154	$ 5,605,029
Instruction - Grades 1 - 12	42,644,018	16,871,478	35,130,922	76,286,727
Plant Operations and Maintenance	7,410,308	4,136,533	6,384,363	9,944,716
Transportation	4,758,202	2,257,660	5,521,039	5,126,954
Board and system administration	2,075,927	1,003,470	2,188,285	3,202,568
External Services	118,876	-	28,238	-
Total expenses	$ 60,187,884	$ 25,154,493	$ 51,249,001	$ 100,165,994
Operating surplus (deficit)	$ (1,456,878)	$ 619,048	$ (487,680)	$ (676,858)
Changes in Financial Position:				
Total cash flows from operating transactions	$ 383,595	$ 1,306,718	$ 2,744,404	$ 18,579,822
Total cash flows from capital transactions	(6,928,053)	(7,630,310)	(2,442,417)	(29,598,367)
Total cash flows from investing transactions	-	6,856,645	-	-
Total cash flows from financing transactions	(145,697)	-	(159,000)	(156,384)
Increase (decrease) in cash and cash equivalents	$ (6,690,155)	$ 533,053	$ 142,987	$ (11,174,929)
Cash and cash equivalents, at beginning of the year	12,121,362	1,286,274	9,151,017	30,086,367
Cash and cash equivalents, at end of the year	$ 5,431,207	$ 1,819,327	$ 9,294,004	$ 18,911,438
Alberta Education Funded Student Enrolment*	5,507	1,355	3,263	7,951

*Early Childhood Services (ECS) children are counted as ½ of full time equivalent enrolment.

Unaudited Summary of Statements of Operations and Changes in Financial Position

For the year ended August 31, 2016

	Red Deer Public School Dist. # 104	Rocky View School Div. # 41	St. Albert Public School Dist. # 5565	St. Paul Education Regional Div. # 1
	(in dollars)			
REVENUES				
Alberta Education	$ 111,132,782	$ 227,704,622	$ 79,163,087	$ 42,638,094
Other - Government of Alberta	378,240	1,596,818	45,971	322,303
Federal Government and First Nations	114,945	1,011,980	6,900	11,745,892
Other Alberta school authorities	300,543	726,014	341,271	-
Out of province authorities	-	-	-	-
Alberta Municipalities-special tax levies	-	-	-	-
Property Taxes	-	-	-	-
Fees	3,440,814	11,068,361	3,908,239	643,010
Other sales and services	2,759,787	2,035,182	1,630,995	1,039,768
Investment income	92,847	539,983	137,747	111,642
Gifts and donations	487,046	1,116,979	244,566	101,677
Rentals of facilities	218,789	255,615	117,261	69,376
Fundraising	20,844	2,402,101	366,244	449,511
Gains on disposal of capital assets	20,656	28,218	-	11,500
Other revenue	202,315	1,074	-	244,716
Total revenues	$ 119,169,608	$ 248,486,947	$ 85,962,281	$ 57,377,489
EXPENSES				
Instruction - ECS	$ 6,264,676	$ 9,593,293	$ 5,335,083	$ 1,788,032
Instruction - Grades 1 - 12	91,755,553	177,350,323	66,014,427	42,728,908
Plant Operations and Maintenance	13,927,901	34,289,499	8,966,062	7,581,713
Transportation	2,884,305	15,611,239	2,650,269	3,224,543
Board and system administration	3,461,543	7,357,895	2,615,190	2,352,073
External Services	-	184,455	615,151	114,607
Total expenses	$ 118,293,978	$ 244,386,704	$ 86,196,182	$ 57,789,876
Operating surplus (deficit)	$ 875,630	$ 4,100,243	$ (233,901)	$ (412,387)
Changes in Financial Position:				
Total cash flows from operating transactions	$ (59,759)	$ 58,143,640	$ 19,871,308	$ (1,119,907)
Total cash flows from capital transactions	432,870	(57,451,931)	(19,511,524)	(344,743)
Total cash flows from investing transactions	(64,194)	(19,029,945)	-	-
Total cash flows from financing transactions	-	(232,383)	(401,614)	(38,498)
Increase (decrease) in cash and cash equivalents	$ 308,917	$ (18,570,619)	$ (41,830)	$ (1,503,148)
Cash and cash equivalents, at beginning of the year	8,499,430	55,240,475	16,122,048	7,961,757
Cash and cash equivalents, at end of the year	$ 8,808,347	$ 36,669,856	$ 16,080,218	$ 6,458,609
Alberta Education Funded Student Enrolment*	10,069	20,474	7,568	3,053

*Early Childhood Services (ECS) children are counted as ½ of full time equivalent enrolment

Unaudited Summary of Statements of Operations and Changes in Financial Position

For the year ended August 31, 2016

(in dollars)

	St. Thomas Aquinas Roman Catholic Sep. Regional Div. # 38	Sturgeon School Div. # 24	Suzuki Charter School Society	The Southern Francophone Education Region # 4
REVENUES				
Alberta Education	$ 34,650,872	$ 63,861,714	$ 3,114,159	$ 45,762,606
Other - Government of Alberta	538,442	684,812	11,675	412,026
Federal Government and First Nations	927,025	280,000	-	-
Other Alberta school authorities	12,247	21,677	-	11,667
Out of province authorities	-	-	-	-
Alberta Municipalities-special tax levies	-	-	-	-
Property Taxes	4,598,430	-	-	-
Fees	1,097,423	1,960,010	201,902	539,444
Other sales and services	861,006	247,065	155,530	146,336
Investment income	45,846	80,688	1,144	129,714
Gifts and donations	34,213	173,613	6,616	4,450
Rentals of facilities	63,932	48,502	48,157	-
Fundraising	118,760	107,119	60,933	290,566
Gains on disposal of capital assets	2,970	-	-	6,000
Other revenue	-	62,386	33,461	177,115
Total revenues	$ 42,951,166	$ 67,527,586	$ 3,633,577	$ 47,479,924
EXPENSES				
Instruction - ECS	$ 1,938,786	$ 10,866,230	$ 120,700	$ 2,574,315
Instruction - Grades 1 - 12	29,611,524	40,087,495	2,501,056	32,531,720
Plant Operations and Maintenance	6,910,840	6,911,947	520,256	5,219,032
Transportation	1,203,510	5,373,810	134,535	5,293,119
Board and system administration	1,980,347	2,461,789	192,996	2,360,295
External Services	349,940	78,064	215,405	-
Total expenses	$ 41,994,947	$ 65,779,335	$ 3,684,948	$ 47,978,481
Operating surplus (deficit)	$ 956,219	$ 1,748,251	$ (51,371)	$ (498,557)
Changes in Financial Position:				
Total cash flows from operating transactions	$ 17,778,658	$ 4,649,983	$ 48,429	$ 13,809,468
Total cash flows from capital transactions	(16,522,117)	(1,894,800)	-	(16,189,815)
Total cash flows from investing transactions	-	22,770	(4,192)	1,318,032
Total cash flows from financing transactions	(177,656)	(34,920)	-	-
Increase (decrease) in cash and cash equivalents	$ 1,078,885	$ 2,743,033	$ 44,237	$ (1,062,315)
Cash and cash equivalents, at beginning of the year	4,330,825	6,004,221	493,932	4,999,033
Cash and cash equivalents, at end of the year	$ 5,409,710	$ 8,747,254	$ 538,169	$ 3,936,718
Alberta Education Funded Student Enrolment*	3,438	4,635	294	2,985

*Early Childhood Services (ECS) children are counted as ½ of full time equivalent enrolment

Unaudited Summary of Statements of Operations and Changes in Financial Position

For the year ended August 31, 2016

(in dollars)

	Valhalla School Foundation	Westmount Charter School Society	Westwind School Div. # 74	Wetaskiwin Regional Div. # 11
REVENUES				
Alberta Education	$ 1,408,409	$ 14,524,830	$ 47,298,953	$ 45,161,958
Other - Government of Alberta	10,424	8,780	22,451	369,966
Federal Government and First Nations	-	-	3,141,145	4,986,923
Other Alberta school authorities	-	48,471	-	23,848
Out of province authorities	-	-	-	-
Alberta Municipalities-special tax levies	-	-	48,565	-
Property Taxes	-	-	-	-
Fees	9,800	1,224,346	555,249	736,359
Other sales and services	-	-	586,175	585,132
Investment income	40	12,975	121,813	55,081
Gifts and donations	16,985	175,712	79,076	122,292
Rentals of facilities	1,263	22,200	-	29,943
Fundraising	10,527	80,259	724,298	266,121
Gains on disposal of capital assets	-	-	41,856	-
Other revenue	39,229	-	213,091	213,600
Total revenues	$ 1,496,677	$ 16,097,573	$ 52,832,672	$ 52,551,223
EXPENSES				
Instruction - ECS	$ 48,432	$ 298,105	$ 3,611,460	$ 2,203,390
Instruction - Grades 1 - 12	822,719	11,757,792	38,894,379	39,368,615
Plant Operations and Maintenance	272,812	2,411,564	5,516,139	6,860,004
Transportation	239,623	991,045	1,989,227	2,501,959
Board and system administration	73,307	845,836	2,428,295	2,528,025
External Services	-	35,375	186,497	91,618
Total expenses	$ 1,456,893	$ 16,339,717	$ 52,625,997	$ 53,553,611
Operating surplus (deficit)	$ 39,784	$ (242,144)	$ 206,675	$ (1,002,388)
Changes in Financial Position:				
Total cash flows from operating transactions	$ 108,958	$ 1,085,401	$ 4,475,797	$ 16,888,505
Total cash flows from capital transactions	-	(1,541,118)	(6,575,962)	(16,833,653)
Total cash flows from investing transactions	-	(45,000)	986,777	208
Total cash flows from financing transactions	(36,652)	-	(68,400)	(267,428)
Increase (decrease) in cash and cash equivalents	$ 72,306	$ (500,717)	$ (1,181,788)	$ (212,368)
Cash and cash equivalents, at beginning of the year	29,566	1,993,614	4,934,269	6,493,858
Cash and cash equivalents, at end of the year	$ 101,872	$ 1,492,897	$ 3,752,481	$ 6,281,490
Alberta Education Funded Student Enrolment*	90	1,245	3,926	3,228

*Early Childhood Services (ECS) children are counted as ½ of full time equivalent enrolment.

Unaudited Summary of Statements of Operations and Changes in Financial Position

For the year ended August 31, 2016

	Wild Rose School Div. # 66	Wolf Creek School Div. # 72
	(in dollars)	
REVENUES		
Alberta Education	$ 58,771,318	$ 82,522,559
Other - Government of Alberta	574,122	399,628
Federal Government and First Nations	278,238	2,860,045
Other Alberta school authorities	16,389	89,659
Out of province authorities	150,377	-
Alberta Municipalities-special tax levies	-	-
Property Taxes	-	-
Fees	1,446,455	2,028,127
Other sales and services	669,298	1,521,713
Investment income	67,634	96,593
Gifts and donations	313,229	117,884
Rentals of facilities	26,724	16,088
Fundraising	693,716	1,133,067
Gains on disposal of capital assets	5,596	33,748
Other revenue	824,759	2,235
Total revenues	$ 63,837,855	$ 90,821,346
EXPENSES		
Instruction - ECS	$ 3,441,062	$ 3,325,207
Instruction - Grades 1 - 12	43,811,777	69,021,849
Plant Operations and Maintenance	9,100,890	10,744,805
Transportation	4,861,301	4,742,395
Board and system administration	2,292,433	3,098,120
External Services	1,035,472	158,655
Total expenses	$ 64,542,935	$ 91,091,031
Operating surplus (deficit)	$ (705,080)	$ (269,685)
Changes in Financial Position:		
Total cash flows from operating transactions	$ 391,820	$ 3,512,824
Total cash flows from capital transactions	(2,599,086)	(1,390,852)
Total cash flows from investing transactions	-	4,173,090
Total cash flows from financing transactions	(178,931)	(168,125)
Increase (decrease) in cash and cash equivalents	$ (2,386,197)	$ 6,126,937
Cash and cash equivalents, at beginning of the year	7,720,649	3,597,194
Cash and cash equivalents, at end of the year	$ 5,334,452	$ 9,724,131
Alberta Education Funded Student Enrolment*	4,768	6,956

*Early Childhood Services (ECS) children are counted as ½ of full time equivalent enrolment.

Unaudited Summary of Statements of Operations and Changes in Financial Position

For the year ended August 31, 2016

	(in dollars)		
	2016 Budget Totals	2016 Actual Totals	2015 Actual Totals (As restated)
REVENUES			
Alberta Education	$ 6,661,015,100	$ 6,821,409,566	$ 6,516,472,105
Other - Government of Alberta	33,335,320	37,198,551	39,168,539
Federal Government and First Nations	97,532,606	103,035,999	99,458,348
Other Alberta school authorities	5,400,814	7,623,142	8,776,884
Out of province authorities	1,122,879	962,095	666,765
Alberta Municipalities-special tax levies	631,550	730,660	766,414
Property Taxes	155,200,975	152,733,723	142,132,550
Fees	217,671,240	224,542,184	219,938,647
Other sales and services	85,929,039	112,674,888	108,292,211
Investment income	12,113,848	24,962,629	28,302,009
Gifts and donations	28,157,766	40,109,415	38,916,809
Rentals of facilities	23,098,154	23,355,930	23,478,493
Fundraising	47,637,312	46,194,863	50,560,986
Gains on disposal of capital assets	255,000	5,544,320	4,546,940
Other revenue	7,014,977	16,063,043	21,825,113
Total revenues	$ 7,376,116,580	$ 7,617,141,008	$ 7,303,302,813
EXPENSES			
Instruction - ECS	$ 337,623,259	$ 405,208,580	$ 390,240,699
Instruction - Grades 1 - 12	5,510,439,749	5,478,509,935	5,227,947,316
Plant Operations and Maintenance	903,265,383	967,715,988	935,628,512
Transportation	343,061,494	348,143,896	339,483,379
Board and system administration	249,733,634	247,722,833	240,495,338
External Services	91,788,488	91,159,062	93,774,859
Total expenses	$ 7,435,912,007	$ 7,538,460,294	$ 7,227,570,103
Operating surplus (deficit)	$ (59,795,427)	$ 78,680,714	$ 75,732,710
Changes in Financial Position:			
Total cash flows from operating transactions		$ 924,290,439	$ 681,281,112
Total cash flows from capital transactions		(1,051,676,096)	(271,498,948)
Total cash flows from investing transactions		(10,000,200)	(2,480,998)
Total cash flows from financing transactions		13,336,623	32,637,227
Increase (decrease) in cash and cash equivalents		$ (124,049,234)	$ 439,938,393
Cash and cash equivalents, at beginning of the year		1,284,322,094	844,383,701
Cash and cash equivalents, at end of the year		$ 1,160,272,860	$ 1,284,322,094

Alberta Education Funded Student Enrolment*

*Early Childhood Services (ECS) children are counted as ½ of full time equivalent enrolment

Summary of Significant Accounting Policies

School jurisdictions prepare their financial statements in accordance with Public Sector Accounting Standards (PSAS). The following are significant accounting policies followed by these entities:

- Revenues and expenses are recognized on an accrual basis.
- Revenues for the provision of goods and services are recognized in the period in which the goods are provided or the services rendered.
- Unrestricted contributions are recognized as revenues when received or receivable.
- Capital grants that give rise to an obligation to third parties as to use and control are recorded as expended deferred capital revenue (EDCR). EDCR is a component of deferred revenue in the Statements of Financial Position of the school jurisdictions and is recognized as revenue in the period in which the related amortization expense of the funded asset is recorded.
- Contributions for capital assets that will not be amortized, such as land, are recorded as revenue, unless the asset must be held for restricted purposes. If donated land must be used for restricted purposes, revenue is deferred.
- Capital asset additions are recorded at cost and amortized based on amortization policies set by school jurisdictions.
- Donated assets are recorded at fair value where fair value can be reasonably determined.
- Inventories held for resale are valued at the lower of cost and net realizable value. Cost is determined on a first-in, first-out basis or weighted average cost.
- Investments are recorded at fair value.

Disclosure of Salaries and Benefits for Superintendent Positions (Unaudited)

For the year ended August 31, 2016

(in dollars)

School Jurisdiction	Remuneration	Benefits & Allowances	Other	Total
Aspen View Public School Division No. 78	187,145	21,298	-	208,443
Battle River Regional Division No. 31	195,557	49,848	-	245,405
Black Gold Regional Division No. 18	222,298	35,776	-	258,074
Buffalo Trail Public Schools Regional Division No. 28	186,150	56,447	-	242,597
Calgary Roman Catholic Separate School District No. 1	229,448	49,306	-	278,754
Calgary School District No. 19	295,300	47,195	-	342,495
Canadian Rockies Regional Division No. 12	207,933	16,559	-	224,491
Chinook's Edge School Division No. 73	216,824	65,713	-	282,537
Christ the Redeemer Catholic Separate Regional Division No. 3	206,333	59,406	-	265,739
Clearview School Division No. 71	179,122	32,801	-	211,923
East Central Alberta Catholic Separate Schools Regional Division No. 16	197,954	57,719	-	255,673
East Central Francophone Education Region No. 3	214,168	33,362	-	247,530
Edmonton Catholic Separate School District No. 7	357,404	58,501	-	415,905
Edmonton School District No. 7	250,419	79,946	-	330,365
Elk Island Catholic Separate Regional Division No. 41	231,000	43,475	-	274,475
Elk Island Public Schools Regional Division No. 14	204,494	33,395	-	237,889
Evergreen Catholic Separate Regional Division No. 2	184,296	30,162	-	214,458
Foothills School Division No. 38	214,108	46,959	-	261,067
Fort McMurray Public School District No. 2833	230,453	76,758	-	307,211
Fort McMurray Roman Catholic Separate School District No. 32	206,000	42,163	-	248,163
Fort Vermilion School Division No. 52	195,564	60,445	-	256,009
Golden Hills School Division No. 75	203,000	31,281	-	234,281
Grande Prairie Roman Catholic Separate School District No. 28	213,470	50,053	-	263,523
Grande Prairie School District No. 2357	228,044	51,804	249,022	528,870
Grande Yellowhead Public School Division No.77	211,010	4,891	-	215,901
Grasslands Regional Division No. 6	175,134	27,504	-	202,638
Greater North Central Francophone Education Region No. 2	196,866	28,577	-	225,443
Greater St. Albert Roman Catholic Separate School District No. 734	193,790	40,790	-	234,580
High Prairie School Division No. 48	207,390	13,810	-	221,200
Holy Family Catholic Separate Regional Division No. 37	178,118	46,325	-	224,443
Holy Spirit Roman Catholic Separate Regional Division No. 4	185,641	46,724	-	232,365
Horizon School Division No. 67	194,671	42,944	-	237,615
Lakeland Roman Catholic Separate School District No. 150	189,707	19,503	-	209,210
Lethbridge School District No. 51	207,021	39,943	-	246,964
Living Waters Catholic Regional Division No. 42	189,104	34,655	-	223,759
Livingstone Range School Division No. 68	190,421	20,584	-	211,005
Medicine Hat Catholic Separate Regional Division No. 20	165,750	43,213	-	208,963
Medicine Hat School District No. 76	182,566	75,928	-	258,494
Northern Gateway Regional Division No. 10	228,359	52,199	-	280,558
Northern Lights School Division No. 69	190,000	38,562	-	228,562
Northland School Division No. 61	198,458	14,795	-	213,253
Northwest Francophone Education Region No. 1	138,333	12,670	-	151,003
Palliser Regional Division No. 26	236,775	57,806	-	294,581
Parkland School Division No. 70	252,928	67,276	-	320,204
Peace River School Division No. 10	181,602	19,253	-	200,855
Peace Wapiti School Division No. 76	187,009	39,854	4,625	231,488
Pembina Hills Regional Division No. 7	206,986	36,522	-	243,508
Prairie Land Regional Division No. 25	170,000	41,253	-	211,253
Prairie Rose School Division No. 8	173,231	35,426	-	208,657
Red Deer Catholic Regional Division No. 39	210,106	50,271	-	260,377
Red Deer Public School District No. 104	216,300	24,108	-	240,408
Rocky View School Division No. 41	233,344	39,777	-	273,121
St. Albert Public School District No. 5565	214,400	63,551	-	277,951
St. Paul Education Regional Division No. 1	202,000	45,164	-	247,164
St. Thomas Aquinas Roman Catholic Separate Regional Division No. 38	169,860	39,453	-	209,313
Sturgeon School Division No. 24	199,750	37,456	-	237,206

Disclosure of Salaries and Benefits for Superintendent Positions (Unaudited) (continued)

For the year ended August 31, 2016

(in dollars)

School Jurisdiction	Remuneration	Benefits & Allowances	Other	Total
The Southern Francophone Education Region No. 4	222,393	29,161	-	251,554
Westwind Regional Division No. 74	193,307	66,383	-	259,690
Wetaskiwin Regional Division No. 11	195,000	39,806	-	234,806
Wild Rose School Division No. 66	190,000	30,062	-	220,062
Wolf Creek School Division No. 72	242,801	22,126	202,439	467,366

Footnotes:

1. This information is taken from the notes to the Audited Financial Statements submitted to Alberta Education by the School Jurisdictions.

2. Remuneration includes regular base salaries, administrative allowances, overtime, lump-sum payments, honoraria, deferred salary leave, accruals and any other direct cash remuneration.

3. Benefits include the employer's share of all employee benefits and contributions or payments made on behalf of employees. This includes retirement pension (including Alberta Teacher Retirement Fund contributions made by Alberta Education on behalf of the school jurisdictions), supplementary pensions plans, Canada Pension Plan (CPP), Employment Insurance (EI), health care, dental coverage, vision coverage, out-of-country, medical benefits, group life insurance, accidental disability and dismemberment insurance and disability plans.

4. Allowances include all monies paid to an employee as negotiated allowances. This category includes car or travel allowance, isolation allowances, relocation expenses, sabbaticals, special leave with pay, financial and retirement planning services, and club memberships.

5. Other includes payments made for such things as performance bonuses, accrued vacations and termination benefits (severance pay, retiring allowances, sick leave, vacation payouts, or other settlement costs due to loss of employment).

Alberta Teachers' Retirement Fund Board

FINANCIAL STATEMENTS

Alberta Teachers' Retirement Fund Board

Teachers' Pension Plan and Private School Teachers' Pension Plan

Financial Statements
August 31, 2016

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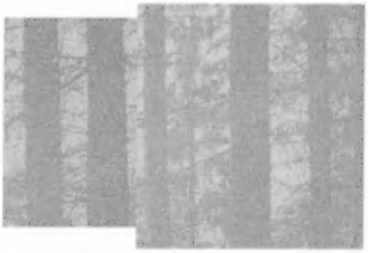


REPORTING FINANCIAL

Plan Member Service Costs

Plan member service costs increased to $6.12 million, from $5.76 million in the previous year.

The cost of providing services to plan members in the 2015/16 fiscal year was $90 per member*, significantly less than the average cost of $149 per member* for a peer group of Canadian public sector pension organizations.

Plan Member Service Costs
($ thousands)

	2016	**2015**
Salaries and benefits	$ 3,989	$ 3,846
Professional and consulting services	735	583
Premises and equipment	609	562
Communication and travel	433	448
Actuarial fees	131	136
Board and committee	111	98
Custodial and banking	38	39
Other	78	51
Total	**$ 6,124**	**$ 5,763**
Cost ($ dollars) per plan member*	**$ 90**	**$ 87**

**active and retired*

Operating costs increase as the value of investments grows and the number of plan members rises. We remain committed to:

- implementing prudent, cost-effective investment and administration structures
- carefully managing both investment and administrative costs
- providing plan members with high-quality service and investment returns that meet the long-term funding requirements of the plans

Operating Expenses

Investments Costs
($ thousands)

	2016	2015
External investment management fees	$ 70,940	$ 59,827
Salaries and benefits	11,051	10,765
Professional and consulting services	2,131	1,518
Custodial and banking	1,799	1,841
Communication and travel	957	750
Premises and equipment	739	749
Board and committee	103	143
Actuarial fees	14	14
Other	198	43
Total	**$ 87,932**	**$ 75,650**
Cost ($ dollars) per $100 of assets		
External investment management costs	$ 0.49	$ 0.45
Internal investment management costs	0.17	0.18
Total	**$ 0.66**	**$ 0.63**

Internal Controls over Financial Reporting

The Chief Executive Officer and the Vice President, Finance are responsible for the design and maintenance of internal control over financial reporting, to provide reasonable assurance that it is reliable and that the preparation of the financial statements conforms with Canadian accounting standards for pension plans. They are also responsible for the design and maintenance of disclosure controls and procedures to provide reasonable assurance that all material information is gathered and reported to management on a timely basis.

The 2015/16 fiscal year evaluation has found that internal control over financial reporting and disclosure controls and procedures are properly designed and operated effectively throughout the year. No changes were made in internal controls over financial reporting during the year ended August 31, 2016, that materially affected, or are reasonably likely to materially affect, internal control over financial reporting.

Management's Responsibility for Financial Reporting

The financial statements of the Alberta Teachers' Retirement Fund Board and all information in the Annual Report are the responsibility of management and have been approved by the Board. The financial statements have been prepared in accordance with Canadian accounting standards for pension plans. Where necessary, management has made informed judgments and estimates of the outcome of events and transactions with due consideration to materiality.

Financial and operating data elsewhere in the Annual Report is consistent with the information contained in the financial statements.

For the integrity of financial information included in this Annual Report, management relies on the organization's system of internal controls and supporting procedures. This system has been established to ensure within reasonable limits that assets are safeguarded, that transactions are properly executed in accordance with management's authorization, and that the accounting records provide a solid foundation from which to prepare the financial statements. Controls include high quality standards for hiring and training employees, an organizational structure that provides a well-defined division of responsibilities and accountability for performance, and the communication of policies and guidelines throughout the organization.

Ultimate responsibility for the financial statements rests with the Board, which is assisted in its responsibilities by the staff and the Audit Committee. The Alberta Teachers' Retirement Fund Board's external auditor, the Auditor General, has conducted an independent examination of the financial statements in accordance with Canadian generally accepted auditing standards, performing such tests and other procedures as he considers necessary to express the opinion in his report. The Audit Committee of the Board reviews the Auditor's Report and the financial statements and recommends them for approval by the Board. The Auditor General has full and unrestricted access to discuss the audit and related findings regarding the integrity of financial reporting and the adequacy of internal control systems.

[Original Signed]	[Original Signed]
Rod Matheson Chief Executive Officer	Myles Norton Vice President, Finance

Independent Auditor's Report

AUDITOR
GENERAL
Alberta

To the Alberta Teachers' Retirement Fund Board

Report on the Financial Statements

I have audited the accompanying financial statements of the Alberta Teachers' Retirement Fund Board, which comprise the statement of financial position as at August 31, 2016, and the statements of changes in net assets available for benefits and changes in pension obligations for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for pension plans, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Alberta Teachers' Retirement Fund Board as at August 31, 2016, and the changes in its net assets available for benefits and changes in its pension obligations for the year then ended in accordance with Canadian accounting standards for pension plans.

[Original electronically signed by Merwan N. Saher FCPA, FCA]

Auditor General

December 14, 2016

Edmonton, Alberta

Actuaries' Opinion

AON Hewitt

Aon Hewitt has been engaged by the Alberta Teachers' Retirement Fund Board ("ATRF") to prepare actuarial valuations for the *Teachers' Pension Plan* and the *Private School Teachers' Pension Plan* (the "Plans") as at August 31, 2016. The purpose of these valuations is to determine the necessary actuarial information for financial statement reporting for the Plans in accordance with Section 4600 of the CPA Canada Handbook ("Section 4600").

Our valuations have been prepared based on:

- membership and asset data provided by ATRF as at August 31, 2016 and adjusted to reflect anticipated new hires as at September 1, 2016;
- assumptions that we understand have been adopted as ATRF management's best estimates; and
- actuarial cost methods and asset valuation methods that are in accordance Section 4600.

Based on the work we have performed, including conducting reasonability tests on the membership and asset data, we have concluded that, in our opinion:

- the data is sufficient and reliable for the purpose of the valuations;
- the assumptions adopted as best estimate by ATRF's management are appropriate for the purpose of the valuations;
- the actuarial cost methods and the asset valuation methods employed are appropriate for the purpose of the valuations; and
- the valuations conform with the requirements of Section 4600.

While the actuarial assumptions used to estimate the Plans' liabilities represent ATRF management's best estimate of future events and market conditions at August 31, 2016, the Plans' future experience will differ from the actuarial assumptions. Emerging experience differing from the assumptions will result in gains or losses that will be revealed in future valuations, and will affect the financial position of the Plans.

Our opinions have been given, and our valuations have been performed, in accordance with accepted actuarial practice in Canada.

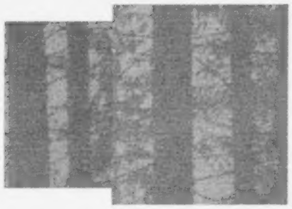
[Original Signed]

Ryan Welsh
Fellow, Canadian Institute of Actuaries
Fellow, Society of Actuaries

[Original Signed]

Damon Y. Callas
Fellow, Canadian Institute of Actuaries
Fellow, Society of Actuaries

November 10, 2016



2016 FINANCIAL STATEMENTS

Statement of Financial Position

As at August 31 ($ thousands)

	2016	2015
Assets		
Investments (Note 3)	$ 13,412,260	$ 12,277,583
Contributions receivable	25,553	19,660
Other assets	1,819	1,377
	13,439,632	12,298,620
Liabilities		
Investments related liabilities (Note 3)	50,848	196,850
Accounts payable (Note 4)	31,843	32,344
	82,691	229,194
Net assets available for benefits	**13,356,941**	**12,069,426**
Accrued pension obligations (Note 5)	**12,118,229**	**11,281,137**
Surplus	**$ 1,238,712**	**$ 788,289**

The accompanying notes are part of these financial statements.

Approved by the Board

[Original Signed]

Greg Meeker
Chair

[Original Signed]

Lowell K. Epp
Vice Chair

Statement of Changes in Net Assets Available for Benefits

For the Year Ended August 31 ($ thousands)

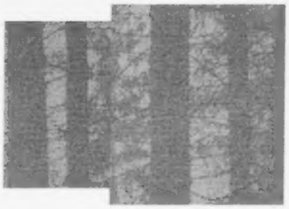
	2016	2015
Net assets available for benefits, beginning of year	**$ 12,069,426**	**$ 10,716,794**
Investment operations		
Change in fair value of investments (Note 6)	575,567	639,024
Investment income (Note 6)	345,802	330,601
Investment expenses (Note 7)	(87,932)	(75,650)
Net investment operations	833,437	893,975
Member service operations		
Contributions (Note 8)		
Teachers	449,058	429,539
The Province	418,107	399,527
Private School Boards	2,374	2,592
Transfers from other plans	12,066	10,983
	881,605	842,641
Benefits paid (Note 9)	(421,403)	(378,221)
Member service expenses (Note 7)	(6,124)	(5,763)
Net member service operations	454,078	458,657
Increase in net assets available for benefits	1,287,515	1,352,632
Net assets available for benefits, end of year	**$ 13,356,941**	**$ 12,069,426**

Statement of Changes in Pension Obligations

For the Year Ended August 31 ($ thousands)

	2016	2015
Accrued pension obligations, beginning of year	**$ 11,281,137**	**$ 10,190,593**
Increase (decrease) in accrued pension obligations		
Interest on accrued benefits	791,511	715,504
Benefits accrued	473,739	436,758
Changes in actuarial assumptions	21,339	203,484
Experience (gains)/losses	(28,094)	113,019
Benefits paid	(421,403)	(378,221)
	837,092	1,090,544
Accrued pension obligations, end of year (Note 5)	**$ 12,118,229**	**$ 11,281,137**

The accompanying notes are part of these financial statements.



NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 DESCRIPTION OF PLANS

The following description of the Teachers' Pension Plan and the Private School Teachers' Pension Plan (the Plans) is a summary only.

a) General

The Alberta Teachers' Retirement Fund Board (ATRF), a corporation of the Province of Alberta (the Province) operating under the authority of the *Teachers' Pension Plans Act*, Chapter T-1, RSA 2000, is the trustee and administrator of the Plans. The Plans are contributory defined benefit pension plans for the teachers of Alberta.

The Plans are registered pension plans as defined in the *Income Tax Act* (registration number 0359125) and are not subject to income taxes in Canada. The Plans may be subject to taxes in other jurisdictions where full tax exemptions are not available.

b) Obligations relating to the period before September 1992

The Teachers' Pension Plan's assets and obligations related to pensionable service after August 31, 1992 (the post-1992 period) have been accounted for separately from the assets and obligations related to pensionable service prior to September 1, 1992 (the pre-1992 period) and, accordingly, these financial statements and notes include only post-1992 period transactions of the Teachers' Pension Plan and transactions of the Private School Teachers' Pension Plan.

Effective September 1, 2009, the Province assumed full responsibility for obligations related to pre-1992 period pensionable service and provides the required amounts to ATRF to pay the obligations on a monthly basis.

c) Funding

The determination of the value of the benefits and the required contributions for the Plans is made on the basis of periodic actuarial valuations.

All teachers under contract with school jurisdictions and charter schools in Alberta are required to contribute to the Teachers' Pension Plan. Current service costs and related deficiencies are funded by equal contributions from the Province and the teachers. An additional 10 percent cost-of-living adjustment for service earned after August 31, 1992 is funded entirely by the teachers.

Certain other designated organizations in Alberta also participate in the Teachers' Pension Plan under the same funding arrangements, except these organizations make the employer contributions rather than the Province.

Certain private schools participate in the Private School Teachers' Pension Plan. Plan costs are funded by contributions from the employers and the teachers.

d) Retirement pensions

Retirement pensions are based on the number of years of pensionable service and the highest consecutive five-year average salary. Pensions are payable to teachers who retire after completion of at least five years of pensionable service, with certain restrictions, and who have attained age 65. Unreduced pensions are also payable to teachers who have reached at least age 55 and the sum of their age and service equals 85. With certain restrictions, reduced early retirement pensions are payable to teachers who retire on or after age 55 with a minimum of five years of pensionable service.

e) Disability benefits

Teachers who are disabled after August 31, 1992 are credited with pensionable service while disabled. Teachers do not contribute to the Plans while disabled.

f) Termination benefits

Refunds or commuted value transfers are available when a teacher ceases employment.

g) Death benefits

Death benefits are available upon the death of a teacher and may be available upon the death of a pensioner. The benefit may take the form of a lump sum payment or a survivor pension.

h) Other provisions

Purchase of past service and reinstatement of refunded service is allowed on a basis that is cost neutral to the Plans.

i) Cost-of-living adjustments

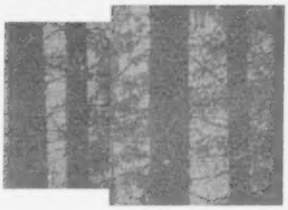
Pensions payable are increased each year by an amount equal to 60 percent of the increase in the Alberta Consumer Price Index. The portion of pension earned after August 31, 1992 is increased by an additional 10 percent of the increase in the Alberta Consumer Price Index.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Basis of presentation

The statements present the aggregate financial position of the Plans. These financial statements are prepared in accordance with Canadian accounting standards for pension plans. Section 4600 – Pension Plans, of the CPA Canada Handbook, prescribes accounting policies specific to investments and pension obligations. For accounting policies which do not relate to either investments or pension obligations, International Financial Reporting Standards (IFRS) are applied. To the extent that IFRS is inconsistent with Section 4600, Section 4600 takes precedence.

The relevant new guidance IFRS 9, Financial Instruments, issued by the International Accounting Standards Board replaces most of guidance in IAS 39, Financial Instruments: Recognition and Measurement, effective January 1, 2018. Management does not expect any significant impact on the Plans' financial position or investment income when adopting the new standard.



b) Investments

Investments, investment receivables and investment liabilities are recognized on a trade date basis and are stated at fair value.

i) VALUATION OF INVESTMENTS

Fair value is the price at which an investment asset would be sold or investment liability transferred through an orderly transaction between market participants at the measurement date under current market conditions.

Fair values are determined as follows:

CATEGORY	BASIS OF VALUATION
Money-market securities	Cost plus accrued interest approximates fair value due to the short-term nature of these securities.
Bonds and debentures	Closing quoted market price. Where quoted prices are not available, estimated values are calculated using discounted cash flows based on current market yields for comparable securities.
Public equity	Closing quoted market price. Where a market price is not available, market value is determined using appropriate valuation methods.
Real estate	Real estate assets and liabilities are held directly and through limited partnerships. Fair value for direct investments is determined using appropriate valuation techniques such as discounted cash flows and comparable purchases and sales transactions. Fair value for directly held real estate is independently appraised at least once every three years. Investments held through fund investments are valued using carrying values reported by the investment manager using similar accepted industry valuation methods.
Private equity/ infrastructure	Investments in private equity/infrastructure are held through limited partnerships, investment funds and/or other appropriate legal structures alongside our investment managers. Fair value is determined based on carrying values and other relevant information reported by the investment manager using accepted valuation methods and adjusted for any transactions during the interim period up to the reporting date of these financial statements.
Derivatives	Market prices are used for exchange-traded derivatives. Where quoted market prices are not available, appropriate valuation techniques are used to determine fair value.
Absolute return	Absolute return funds are recorded at fair value obtained from external fund managers.

ii) INCOME RECOGNITION

Income is recognized as follows:

CATEGORY	BASIS OF RECOGNITION
Interest income	Accrual basis
Dividend income	Accrual basis on the ex-dividend date
Income from real estate, private equity, infrastructure and absolute return	Income includes distributions recognized as interest income, dividend income or other income, as appropriate
Realized gains and losses on investments	Difference between proceeds on disposal and the average cost
Unrealized gains and losses on investments	Change in the difference between estimated fair value and the average cost

iii) EXTERNAL INVESTMENT MANAGEMENT EXPENSES

Management expenses and performance fees for external investment managers are expensed as incurred.

iv) TRANSACTION COSTS

Transaction costs are incremental costs attributable to the acquisition, issue or disposal of investment assets or liabilities. Transaction costs are expensed as incurred, on initial recognition of investments acquired.

c) Fair value disclosures

All financial instruments measured at fair value are categorized into one of the following three hierarchy levels. Each level reflects the availability of observable inputs which are used to determine fair values:

Level 1
Unadjusted quoted prices in active markets for identical assets or liabilities;

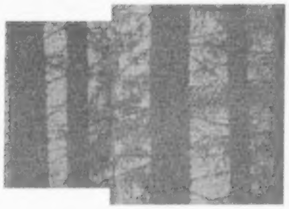
Level 2
Those involving inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly;

Level 3
Those with inputs for the asset or liability that are not based on observable market data.

Determination of fair value and the resulting hierarchy requires the use of observable market data whenever available. The classification of a financial instrument in the hierarchy is based upon the lowest level of input that is significant to the measurement of fair value.

d) Foreign currency translation

Assets and liabilities denominated in foreign currencies are translated into Canadian dollars at the exchange rates prevailing on the year-end date. Income and expenses are translated into Canadian dollars at the exchange rates prevailing on the dates of the transactions. The realized gains and losses arising from these translations are included within change in fair value of investments in investment earnings.



e) Contributions

Contributions from the teachers, the Province and the private school boards are recorded on an accrual basis. Cash received from members for credited service and cash transfers from other pension plans are recorded when received.

f) Benefits

Pension benefits, termination benefits and transfers to other plans are recorded in the period in which they are paid. Any benefit payment accruals not paid are reflected in accrued pension benefits.

g) Accrued pension benefits

The value of accrued pension benefits and changes therein during the year are based on an actuarial valuation prepared by an independent firm of actuaries. The valuation is made annually as at August 31. It uses the projected benefit method pro-rated on service and management's best estimate, as at the valuation date, of various future events.

h) Capital assets

Capital assets are recorded at cost and amortized on a straight-line basis over their estimated useful lives. Costs net of accumulated amortization are included with 'other assets' on the Statement of Financial Position.

i) Use of estimates

The preparation of financial statements, in conformity with Canadian accounting standards for pension plans, requires management to make estimates and assumptions that affect the amounts reported in the financial statements. Actual results could differ from those estimates.

Measurement uncertainty exists in the calculation of the Plans' actuarial value of accrued benefits. Uncertainty arises because the Plans' actual experience may differ significantly from assumptions used in the calculation of the Plans' accrued benefits.

Measurement uncertainty exists in the valuation of the Plans' private investments as values may differ significantly from the values that would have been used had a ready market existed for these investments.

j) Salaries and benefits

Details of senior staff compensation and Board member remuneration included in "salaries and benefits" (Note 7) are presented in the Compensation Discussion and Analysis section of the Annual Report.

ATRF participates in the Local Authorities Pension Plan, a defined benefit public sector pension plan, which meets the accounting requirements for treatment as a defined contribution plan. The employer contributions are recorded as an expense under salaries and benefits (Note 7).

ATRF provides a Supplementary Employee Pension Plan (SEPP) to executives and managers whose earnings exceed the pension benefit limit under the *Income Tax Act* regulations. The pension benefit is recorded as an expense under salaries and benefits (Note 7) and as a liability (Note 4).

NOTE 3 INVESTMENTS

The following schedule summarizes the cost and fair value of the Plans' investments before allocating the market exposure related to derivative financial instruments.

($ thousands)	2016 Fair Value	2016 Cost	2015 Fair Value	2015 Cost
Fixed income				
Cash	$ 143,215	$ 143,215	$ 165,310	$ 165,310
Money-market securities	369,176	369,623	413,545	413,545
Bonds and debentures	2,527,893	2,318,408	2,670,374	2,522,071
	3,040,284	2,831,246	3,249,229	3,100,926
Equity				
Public	5,350,528	4,504,536	4,872,734	3,984,009
Private	1,195,747	885,881	1,145,886	745,256
	6,546,275	5,390,417	6,018,620	4,729,265
Infrastructure	946,898	790,650	543,483	446,308
Real estate	1,518,098	1,229,843	1,090,145	846,571
Absolute return	1,280,067	1,030,908	1,297,873	1,027,329
	3,745,063	3,051,401	2,931,501	2,320,208
Investment related assets				
Accrued income	9,420	9,420	8,408	8,408
Due from brokers	20,294	20,290	63,485	62,693
Unrealized gains and amounts receivable on derivative contracts	50,924	128	6,340	146
	80,638	29,838	78,233	71,247
INVESTMENT ASSETS	13,412,260	11,302,902	12,277,583	10,221,646
Investment related liabilities				
Due to brokers	31,254	31,254	34,038	34,038
Unrealized losses and amounts payable on derivative contracts	19,594	616	162,812	114
	50,848	31,870	196,850	34,152
NET INVESTMENTS	**$ 13,361,412**	**$ 11,271,032**	**$ 12,080,733**	**$ 10,187,494**

a) Fair value hierarchy

Financial instruments are categorized within the fair value hierarchy as described in Note 2 as follows:

2016

($ thousands)

	Level 1	Level 2	Level 3	Total
Fixed income	$ 143,215	$ 2,770,193	$ 126,876	$ 3,040,284
Equity	5,350,528	—	1,195,747	6,546,275
Infrastructure	—	—	946,898	946,898
Real estate	—	—	1,518,098	1,518,098
Absolute return	—	—	1,280,067	1,280,067
Net investment-related receivables	—	29,790	—	29,790
Net investments	$ 5,493,743	$ 2,799,983	$ 5,067,686	$ 13,361,412
	41%	21%	38%	100%

2015

($ thousands)

	Level 1	Level 2	Level 3	Total
Fixed income	$ 165,310	$ 2,953,221	$ 130,698	$ 3,249,229
Equity	4,872,734	—	1,145,886	6,018,620
Infrastructure	—	—	543,483	543,483
Real estate	—	—	1,090,145	1,090,145
Absolute return	—	—	1,297,873	1,297,873
Net investment-related payables	—	(118,617)	—	(118,617)
Net investments	$ 5,038,044	$ 2,834,604	$ 4,208,085	$ 12,080,733
	42%	23%	35%	100%

The following table represents a reconciliation of financial instruments included in Level 3 of the fair value hierarchy:

2016

($ thousands)

	Fixed Income	Equity	Infrastructure	Real Estate	Absolute Return	Total
Balance, beginning of year	$ 130,698	$ 1,145,886	$ 543,483	$ 1,090,145	$ 1,297,873	$4,208,085
Purchases	15,731	305,100	404,352	612,954	59,166	1,397,303
Sales	(18,201)	(320,317)	(69,394)	(246,168)	(62,897)	(716,977)
Realized gain	—	155,842	9,383	16,485	7,310	189,020
Unrealized gain/(loss)	(1,352)	(90,764)	59,074	44,683	(21,385)	(9,745)
Balance, end of year	$ 126,876	$ 1,195,747	$ 946,898	$ 1,518,098	$ 1,280,067	$5,067,686

2015

($ thousands)

	Fixed Income	Equity	Infrastructure	Real Estate	Absolute Return	Total
Balance, beginning of year	$ 94,434	$ 855,390	$ 404,558	$ 725,933	$ 864,814	$2,945,129
Purchases	39,050	316,543	102,777	247,914	165,240	871,524
Sales	(5,746)	(326,895)	(19,295)	(65,551)	(4,044)	(421,531)
Realized gain	—	131,885	652	7,333	—	139,870
Unrealized gain	2,960	168,963	54,791	174,516	271,863	673,093
Balance, end of year	$ 130,698	$ 1,145,886	$ 543,483	$ 1,090,145	$ 1,297,873	$4,208,085

NOTE 4 ACCOUNTS PAYABLE

($ thousands)

	2016	2015
Trade payables	$ 11,156	$ 11,068
Tax withholdings	10,792	9,908
Long-Term Incentive Plan	5,665	6,027
Supplementary Employee Pension Plan	2,522	2,380
Contributions due to the Province	-	1,179
Other	1,708	1,782
	$ 31,843	$ 32,344

NOTE 5 ACCRUED PENSION OBLIGATIONS

a) Best-estimate valuations and assumptions

An actuarial valuation of the Teachers' Pension Plan for the post-1992 period and the Private School Teachers' Pension Plan was performed as at August 31, 2016. Valuations for the Plans were also prepared as at August 31, 2015. The present value of accrued benefits was determined using the projected benefit method prorated on service. The assumptions used in the valuations are based on management's best estimate of future events.

The major long-term economic assumptions used in the best-estimate valuations are:

	2016	2015
Rate of return on invested assets	7.00%	7.00%
Rate of Alberta inflation	2.50%	2.50%
Real wage increases	1.00%	1.00%

b) Sensitivity of changes in major assumptions on best-estimate valuations

The table below shows the impact of changes in major assumptions, holding all other assumptions constant:

	Teachers' Pension Plan		Private School Teachers' Pension Plan	
	0.50% decrease in rate of return on invested assets	0.50% increase in rate of inflation	0.50% decrease in rate of return on invested assets	0.50% increase in rate of inflation
Increase in current service costs (% of total teacher salaries)	1.43%	1.15%	0.76%	0.47%
Increase in accrued pension benefits	$967 million	$711 million	$4 million	$3 million

The current service cost (excluding 0.2% for administrative expenses) as a percent of total teacher salaries for the Teachers' Pension Plan was 13.78% and for the Private School Teachers' Pension Plan was 14.37%.

c) Results based on valuations

The valuation for the post-1992 period of the Teachers' Pension Plan as at August 31, 2016 determined a surplus of $1,228 million. The valuation for the Private School Teachers' Pension Plan to August 31, 2016 determined a surplus of $11 million.

($ thousands)

	2016			2015		
	Teachers' Pension Plan	**Private Teachers'**	**Total**	**Teachers' Pension Plan**	**Private Teachers'**	**Total**
Net assets at beginning of year	$ 12,010,712	$ 58,714	$12,069,426	$ 10,665,258	$ 51,536	$10,716,794
Contributions	876,824	4,781	881,605	837,338	5,303	842,641
Benefits	(419,374)	(2,029)	(421,403)	(375,825)	(2,396)	(378,221)
Investment earnings	916,887	4,482	921,369	964,962	4,663	969,625
Investment and member services expenses	(93,598)	(458)	(94,056)	(81,021)	(392)	(81,413)
Net assets at end of year	13,291,451	65,490	13,356,941	12,010,712	58,714	12,069,426
Actuarial value of accrued pension obligations	(12,063,702)	(54,527)	(12,118,229)	(11,230,996)	(50,141)	(11,281,137)
Surplus	$ 1,227,749	$ 10,963	$ 1,238,712	$ 779,716	$ 8,573	$ 788,289

NOTE 6 INVESTMENT EARNINGS

The following is a summary of investment earnings by asset class:

($ thousands)

	2016			2015		
	Investment Income	**Change in Fair Value**[1]	**Total**	**Investment Income**	**Change in Fair Value**[2]	**Total**
Fixed income						
Cash and money-market securities	$ 5,130	$ (6,961)	$ (1,831)	$ 5,167	$ —	$ 5,167
Bonds and debentures	76,274	107,768	184,042	79,568	65,969	145,537
Equity						
Public	147,562	245,260	392,822	138,646	112,672	251,318
Private	20,951	65,078	86,029	28,271	300,848	329,119
Infrastructure	38,620	68,457	107,077	30,672	55,443	86,115
Real estate	57,265	61,167	118,432	48,277	181,849	230,126
Absolute return	—	(14,075)	(14,075)	—	271,863	271,863
Derivatives	—	48,873	48,873	—	(349,620)	(349,620)
Investment Earnings	$ 345,802	$ 575,567	$ 921,369	$ 330,601	$ 639,024	$ 969,625

[1] Change in fair value includes a realized net gain of $378,423 and an unrealized net gain of $197,144.

[2] Change in fair value includes a realized net gain of $378,740 and an unrealized net gain of $260,284.

NOTE 7 OPERATING EXPENSES

2016

($ thousands)

		Investment		Member Service		Total
External investment management fees	$	70,940	$	—	$	70,940
Salaries and benefits		11,051		3,989		15,040
Professional and consulting services		2,131		735		2,866
Custodial and banking		1,799		38		1,837
Communication and travel		957		433		1,390
Premises and equipment		739		609		1,348
Board and committee		103		111		214
Actuarial fees		14		131		145
Other		198		78		276
	$	87,932	$	6,124	$	94,056

2015

($ thousands)

		Investment		Member Service		Total
External investment management fees	$	59,827	$	—	$	59,827
Salaries and benefits		10,765		3,846		14,611
Professional and consulting services		1,518		583		2,101
Custodial and banking		1,841		39		1,880
Communication and travel		750		448		1,198
Premises and equipment		749		562		1,311
Board and committee		143		98		241
Actuarial fees		14		136		150
Other		43		51		94
	$	75,650	$	5,763	$	81,413

NOTE 8 CONTRIBUTIONS

($ thousands)

	2016	2015
Teachers		
Current service	$ 259,777	$ 248,376
Current service additional 10% COLA	16,558	15,833
Past service	4,307	4,413
Deficiency	168,416	160,917
	449,058	429,539
The Province		
Current service	258,150	246,698
Past service	2,107	1,982
Deficiency	157,850	150,847
	418,107	399,527
Private School Boards		
Current service	1,876	2,050
Deficiency	498	542
	2,374	2,592
Transfers from other plans	12,066	10,983
	$ 881,605	$ 842,641

NOTE 9 BENEFITS PAID

($ thousands)

	2016	2015
Pension benefits	$ 351,794	$ 320,469
Termination benefits	59,714	51,278
Transfers to other plans	9,895	6,474
	$ 421,403	$ 378,221

During the year $467 million (2015: $461 million) was received from the Province and was distributed as benefits paid relating to the pre-1992 period.

NOTE 10 RISK MANAGEMENT

The Plans are exposed to certain financial risks as a result of investment activities. These risks include market risk, credit risk and liquidity risk. ATRF manages financial risk through the Investment Policy which is approved by the Board and reviewed at least once every fiscal year. This policy contains risk limits and risk management provisions that govern investment decisions and has been designed to achieve the mandate of ATRF which is to invest assets to achieve maximum, risk-controlled, cost-effective, long-term investment returns.

a) Market risk

Market risk is the risk that the fair value or future cash flows of an investment asset or investment liability will fluctuate because of changes in prices and rates. ATRF mitigates market risk through diversification of investments across asset types, geography and time horizons. Market risk is comprised of the following:

Currency risk

Currency risk is the risk that the value of foreign investments will be affected by changes in foreign currency exchange rates for Canadian dollars. The Plans are exposed to currency risk through investment assets or liabilities which are held in foreign currencies. The relative Canadian value or future cash flows of investments denominated in foreign currencies will change with a change in the price of Canadian dollar against other currencies.

Foreign investments in absolute return, real estate and infrastructure are hedged with the aim of minimizing foreign currency exposure. ATRF permits portfolio managers to hedge foreign currency holdings to limit the Plans' foreign currency exposure.

The Plans' foreign currency exposure is as follows:

($ thousands)

	2016			2015
Currency	**Foreign Currency Exposure**	**Currency Derivatives**	**Net Foreign Currency Exposure**	**Net Foreign Currency Exposure** (Restated)
United States Dollar	$ 3,597,610	$ (2,427,618)	$ 1,169,992	$ 845,043
Euro	775,968	(256,334)	519,634	340,520
British Pound Sterling	418,593	(154,624)	263,969	215,713
Hong Kong Dollar	235,965	—	235,965	230,130
Japanese Yen	95,850	(2,406)	93,444	175,939
Swiss Franc	74,833	—	74,833	143,328
Other	733,376	804	734,180	627,470
	$ 5,932,195	$ (2,840,178)	$ 3,092,017	$ 2,578,143

After considering the effect of currency hedges a 1% increase/decrease in the value of the Canadian dollar against all currencies, with all other variables held constant, would result in an approximate decrease/increase in the value of net foreign investments of $31 million as at August 31, 2016 (2015: $26 million). The foreign currency exposure for 2015 has been restated to incorporate mark to market for all derivatives.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of an investment will fluctuate as a result of changes in market interest rates. The Plans are exposed to interest rate risk through fixed-rate and floating-rate securities. There are also certain alternative investments which may have interest rate components exposing them to interest rate risk. Changes in interest rates affect fair values of fixed-rate securities and the cash flows of floating-rate securities. Increases in interest rates will generally decrease the fair value of fixed-rate securities and increase cash flow from floating-rate notes.

ATRF manages interest rate risk for investments by establishing a target asset mix that provides an appropriate mix between interest sensitive investments and those subject to other risks. A portion of the interest sensitive portfolio is actively managed, allowing managers to anticipate interest rate movements to mitigate or take advantage of interest rate changes.

The term to maturity classifications of interest-bearing investments, based upon the contractual maturity of the securities are as follows:

($ thousands)

	2016					2015	
	Term to Maturity						
	Within 1 Year	**1 to 5 Years**	**Over 5 Years**	**Total**	**Average Effective Yield**	**Total**	**Average Effective Yield** (restated)
Money-market securities	$ 369,176	$ —	$ —	$ 369,176	0.79%	$ 413,545	0.55%
Bonds and debentures	$ 23,218	$ 507,877	$1,996,798	$ 2,527,893	2.38%	$ 2,670,374	2.79%

A 1% increase/decrease in nominal-interest rates, with all other variables held constant, would result in an approximate decrease/increase in the value of interest bearing investments of $267 million (2015: $261 million). The average yield for money market securities for 2015 has been restated to incorporate change in methodology.

Equity price risk

Equity price risk is the risk that the fair value of an investment will fluctuate as a result of changes in market prices (other than those arising from interest-rate risk or currency risk), whether those changes are caused by factors specific to the individual investment or factors affecting all securities traded in the market. The Plans are subject to price risk through their public equity investments.

The Plans use geographic, sector and entity specific analyses, and strategies such as diversification and derivative instruments to mitigate the overall impact of price risk.

A 10% increase/decrease in the value of all public equity, with all other variables held constant, would result in an approximate increase/decrease in the value of public-market exposure of $551 million (2015: $482 million).

b) Credit risk

Credit risk is the potential of loss should a counterparty fail to meet its contractual obligations, or a reduction in the value of assets due to diminished credit quality of the counterparty, guarantor or the collateral supporting the credit exposure. The Plans are exposed to credit risk through investment in securities, securities lending and balances receivable from sponsors and counterparties to derivative transactions. The Plans are exposed to risk through over-the-counter (OTC) derivative transactions, arising from a default or insolvency of a counterparty. The Plans mitigate counterparty credit risk by using an internal credit-limit monitoring process, International Swaps and Derivatives Master Agreements (ISDA) and/or Credit Support Annex (CSA) with our counterparties. The ISDA allows for close-out netting privileges in the event of default, while the CSA enables the plan to realize any collateral placed with it in the case of default of the counterparty.

Investment restrictions within the Plans have been set to limit the credit exposure to security issuers. Short-term investments require a rating of *R-1* or equivalent. Bonds or debentures require minimum ratings of *CCC* or equivalent in the externally managed portfolio and *BBB* for the portfolio managed internally. Unrated private debt investments are required to meet the rating criteria comparable to a BBB rating. Credit exposure to any single counterparty is limited to maximum amounts and minimum ratings as specified in the investment policies and guidelines. Fixed-income investments and over-the-counter derivatives exposed to credit risk, by credit rating, is as follows:

	2016	**2015**
Investment grade (AAA to BBB-)	93%	94%
Speculative grade (BB+ or lower)	2%	1%
Unrated	5%	5%

c) Liquidity risk

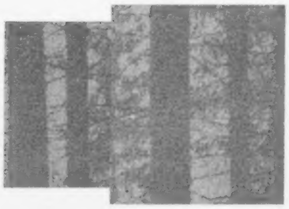
Liquidity risk is the risk of the Plans being unable to generate sufficient cash in a timely and cost-effective manner to meet commitments and expenses as they become due. Liquidity requirements of the Plans are met through income generated from investments, employee and employer contributions, and by holding publicly traded liquid assets traded in active markets that are easily sold and converted to cash. These investments include money-market securities, bonds and publicly-traded equities.

NOTE 11 CAPITAL

Capital is the net assets of the Plans. In accordance with the *Teachers' Pension Plans Act*, the actuarial surplus or deficit is determined by an actuarial funding valuation performed, at a minimum, every three years. The objective is to ensure that the Plans are fully funded over the long term through the management of investments and contribution rates. Investments are based on an asset mix that is designed to enable the Plans to meet their long-term funding requirement within an acceptable level of risk, consistent with the Plans' investment and funding policies, which are approved by the Board.

The Plans' surplus or deficiency is determined on the fair-value basis for accounting purposes. However for funding valuation purposes, asset values are adjusted for fluctuations in fair values to moderate the effect of market volatility on the Plans' funded status.

In accordance with the *Teachers' Pension Plans Act*, the actuarial deficiencies as determined by actuarial funding valuations are expected to be funded by August 31, 2027.



NOTE 12 COMMITMENTS

The Board has committed to fund certain investments over the next several years in accordance with the terms and conditions agreed to; as at August 31, 2016, the sum of these commitments equaled $1,849 million (2015 - $1,730 million).

NOTE 13 NET INVESTMENT RETURNS AND RELATED BENCHMARK RETURNS

Net investment returns and related benchmark returns for the Plans for the years ended August 31 are as follows:

	2016	2015
Net Investment Return	6.7%	8.3%
Benchmark Return	6.6%	6.5%

NOTE 14 COMPARATIVE FIGURES

Comparative figures have been reclassified, where necessary, to conform to the 2016 presentation.

Other Statutory Reports

Public Interest Disclosure (Whistleblower Protection) Act s.32

The *Public Interest Disclosure Act* requires the Minister of Education to report annually on the following parts of the Act.

> ***Public Interest Disclosure (Whistleblower Protection) Act s.32***
>
> Pursuant to subsection 32(1) of the Public Interest Disclosure Act, every chief officer must prepare a report annually on all disclosures that have been made to the designated officer of the department, public entity or office of the Legislature for which the chief officer is responsible. The report must include the following information:
>
> (a) the number of disclosures received by the designated officer, the number of disclosures acted on and the number of disclosures not acted on by the designated officer;
>
> (b) the number of investigations commenced by the designated officer as a result of disclosures;
>
> (c) in the case of an investigation that results in a finding of wrongdoing, a description of the wrongdoing and any recommendations made or corrective measures taken in relation to the wrongdoing or the reasons why no corrective measure was taken.

There were two investigation Reports filed with the Public Interest Disclosure Office for the Department of Education between April 1, 2016 and March 31, 2017. One was a file that originated in 2015-16 and the other was for a disclosure received in 2016-17. For the latter there was no wrongdoing identified in the final report.

For the disclosure from 2015-16, one wrongdoing was identified. This was related to the definition of "wrongdoing" as stated in Section 3(1) (a) of the Act (a contravention of an Act). The wrongdoing was the release of third party reports and personal information to parties in contravention of the *Freedom of Information and Protection of Privacy Act*. In response to the report, the department has made changes to the process which appropriately addressed the "wrongdoing".